Minimum Salaries & Reimbursements for Ministry Personnel (2027)

The United Church of Canada/L'Église Unie du Canada

Notables

- Minimum salaries: 2.7% increase to the 2026 minimum salaries
- Continuing Education and Learning Resources: **$1,780 annually**
- Travel: $0.60 per kilometre
- Visiting Ministry Personnel: **$268 daily rate**
- Remote Manse Allowance: **$3,209**
- Manse heating cost to be paid by ministry personnel: up to **$800 annually**
- Triennial reassessment of regional cost-of-living groups has been completed. Changes to the Regional Cost-of-Living Group Assignments will be effective January 1, 2027. Revised cost-of-living group assignment data can be found at Ministers' Salary Schedule and Cost of Living Groups page of the United Church website.

Attention Treasurers and Ministry Personnel

The increases to salaries of ministry personnel are not automatically made by ADP. Your pastoral charge ADP administrator *must* update the minister's salary in TeamPay or inform ADP of the new salary amount for the pay period beginning January 1.

If ministry personnel have moved up a salary seniority category (A–F) or cost-of-living group for 2027, they need to inform the treasurer and ADP administrator in their pastoral charge of this change, so their 2027 salary is accurate, based on years of eligible service. Ministry personnel can now find their salary category on ChurchHub and can reach out to the Office of Vocation if there are inaccuracies.

Contents

Notables 1

Ministry Compensation 3

Annual Economic Adjustments 3

Minimum Salaries for Ministers Provided with Use of a Manse 4

Remote Manse Allowance 4

Manse Heating 5

Minimum Comprehensive Salaries for Ministry Personnel 7

Progressing through the Minimum Salary Schedules 8

Clergy Residence Deduction (CRD) 9

Reimbursements 10

Visiting Ministry Personnel 10

Ministry Compensation

Policies adopted by General Council and its Executive establish minimum annual salaries and reimbursements for ministry personnel who provide paid accountable leadership in pastoral charges, missions, and other ministries (referred to as "community of faith"). Although minimum annual salaries are in place, consideration should be given to the minister's credentials (i.e., specialized skills, experience, and further education) and responsibilities (i.e., size and number of congregations, leadership, and supervision) as well as exceptional local economic considerations.

In 2006 the General Council affirmed the principle of regionally based minimum comprehensive salaries reflecting local cost-of-living. This principle was implemented in 2015 with pastoral charges assigned to cost-of-living groups based on median home values. This was reviewed in 2018 and 2022, and assignments adjusted in 2019 and 2023, respectively. In 2022, the value of a basket of goods and services, as reported by federal government sources, replaced median home values as the determinant of the regional cost of living valuation. This was effective July 1, 2023. Assignments were again reviewed in 2026 and any adjustments will be effective January 1, 2027.

The 45th General Council in 2025 requested that regional cost of living compensation differentials be applied to communities of faith providing a manse to ministry personnel since cost-of-living (COL) groups are now based upon a basket of goods and services and not only housing. This assessment is in progress.

The minimum comprehensive salary for each regional COL group uses federal government data that accounts for housing, maintenance, property tax and utilities, provincial taxes, and goods and services. Category indices are weighted based on the expenditure profile of a typical Canadian household as established by government data for the city, town, or rural community in which the community of faith is located. For more details, go to the Ministers' Salary Schedule and Cost of Living Groups page of the United Church website.

Annual Economic Adjustments

The 45th General Council in 2025 established as practice that annual economic adjustments to minimum salaries would be based upon the annualized Consumer Price Index (CPI) if 3% or less; when the CPI exceeds 3% staff gather data on wage predictions, collective agreements in not-for-profit and social service sectors, adjustments being offered by other denominations to support the Executive of the General Council in establishing the annual adjustment.

If the salary in the pastoral relationship agreement specifies a percentage or amount above the minimum, the applicable minimum plus the agreed-upon percentage or amount above the minimum is to be maintained with future annual economic adjustments and years of service increases.

Increases for ministry personnel not actively at work (i.e., Long-Term Disability, Restorative Care Program, and Maternity/Parental Leave) **are effective the first day the minister is back at work.**

For part-time service, salaries are pro-rated. For example, if part-time service is three-quarters time, the salary is three-quarters of the full-time salary. **Participation in the United Church pension and group benefits plans** is required if the minister is paid an average of 14 hours or more per week.

Minimum Salaries for Ministers Provided with Use of a Manse

Order of Ministry (includes diaconal and ordained ministers) Increment Category - Years of Eligible Service					
A 1 to 2	**B 3 to 4**	**C 5 to 7**	**D 8 to 10**	**E 11 to 13**	**F 14+**
46,272	48,353	50,437	52,520	54,602	56,684
Recognized Designated Lay Ministry Increment Category - Years of Eligible Service					
A 1 to 2	**B 3 to 4**	**C 5 to 7**	**D 8 to 10**	**E 11 to 13**	**F 14+**
4,4784	46,795	48,815	50,827	52,842	54,854
Candidate (includes all candidates in appointments)					
Step 1	**Step 2**				
1 to 2 years	**3+ years**				
43,792	44,229				

Remote Manse Allowance

Ministry personnel living in a manse in a remote location are entitled to a remote manse allowance. **For 2027, this is $3,209.**

The 39th General Council 2006 requested that a method be established to compensate ministry personnel serving in high cost, remote areas.

For ministry personnel living in a manse, the following policy was approved:

- Effective January 1, 2019, a remote manse allowance be provided for ministry personnel living in the manse, serving in designated remote locations;
- The calculation for the allowance to be the difference between the Increment Category A, cost of living group 1 and cost of living group 2 minimums for any given year;
- Funding for the allowance to be administered through the minister's resident pastoral charge first, the regional council or the General Council;
- If the minister's resident pastoral charge, and regional council or the General Council are not able to accommodate the full allowance, an application to the Compassionate Assistance Fund can be made for the balance.

A location is considered remote if at least one of the following apply:

- No all-weather road access, and no/very limited scheduled air or rail passenger services;
- All-weather road access, however, over 250 km (or 2.5 hours' drive) from a population centre more than 5,000;
- All locations north of 60 degrees latitude;
- All locations in Labrador.

Manse Heating

If ministry personnel pay for manse utilities, the normal heating cost paid by ministry personnel has increased to a maximum of $800 per year starting in 2019, with the pastoral charge responsible for any heating costs above this.

In 1956 (17th General Council), it was decided that where the cost of heating a manse goes above a level that should be regarded as normal heating costs ($200 at that time), the pastoral charge provides the difference. The amount was increased from time to time, and sometime in the 1980s the normal heating cost amount increased to $500. Since then, there has been no further increase. This policy was put into place to protect ministry personnel living in manses with aged or inefficient heating systems and/or poor insulation from having to pay exorbitantly high heating bills. Continuing with the policy created in 1956, the following proposal was approved by General Council Executive in March 2018:

- Effective January 1, 2019, increase the normal heating cost amount paid by ministry personnel from $500 to $800 per year, with the pastoral charge responsible for any heating costs above this;
- The determination of the normal heating cost amount to be generally based on the cost to heat a 2-story detached home (approximately 2,000 square feet), age of home 40–50 years, with a mid-efficiency gas furnace;
- From time to time, staff will review the normal heating cost amount and make a recommendation to the General Council Executive, when an adjustment is necessary.

Federal requirements concerning income tax and pension contributions require the fair rental value (FRV) of the manse (including utilities paid by the community of faith), be equal to/greater than 20% of the minister's salary. If it is not, an adjustment or top-up is required that must be recalculated when there is a change to the minister's salary. For example:

	Annual Salary	Annual Manse + Utilities	Federal Housing Minimum Required (20% of salary)	Minimum "Paid" Housing (MANSETOP)
Minister in Manse	$40,000	FRV of manse (including utilities paid by community of faith) is $7,000.	Federal requirement for housing is $8,000.	Annual top-up of $1,000 must be paid to the minister.

Note: A minister provided with the use and occupancy of the manse serving part-time is entitled to full-time occupancy of the manse.

Minimum Comprehensive Salaries for Ministry Personnel

Cost of Living Group	Years of Eligible Service (Increment Category)					
	A 1 to 2	B 3 to 4	C 5 to 7	D 8 to 10	E 11 to 13	F 14+
	Order of Ministry (includes diaconal and ordained ministers)					
1	59,106	61,187	63,271	65,353	67,435	69,516
2	62,315	64,397	66,480	68,563	70646	72,726
3	66,461	68,542	70,625	72,708	74,791	76,871
4	71,407	73,488	75,571	77,653	79,737	82,816
5	77,024	79,104	81,187	83,270	85,353	87,435
6	83,709	85,791	87,872	89,956	92,039	94,121
	Recognized Designated Lay Ministry					
1	57,617	59,629	61,649	63,661	65,677	67,689
2	60,825	62,839	64,859	66,869	68,886	70,900
3	64,971	66,986	69,003	71,026	73,031	75,044
4	69,915	71,930	73,950	75,960	77,977	79,991
5	75,535	77,547	79,566	81,577	83,593	85,607
6	82,220	84,234	86,252	88,264	90,280	92,292
	Candidate (includes all candidates in appointments)					
	Step 1	**Step 2**				
	1 to 2 years	**3+ years**				
1	56,628	57,064				
2	59,837	60,272				
3	63,982	64,419				
4	68,928	69,363				
5	74,544	74,981				
6	81,230	81,667				

Progressing through the Minimum Salary Schedules

All periods of service in paid, accountable ministerial roles in a call or appointment made by a regional council or the General Council are included in the calculation of years of eligible service. Also included is time spent on leave (vacation, education, sabbatical, maternity, parental, and medical). **Ministry personnel can now find their salary category on ChurchHub and can reach out to the Office of Vocation if there are inaccuracies.**

Progression to new increment categories always commences January 1, following successful completion of required paid accountable ministry service for the preceding increment category.

Example:

> A minister who completes two years of eligible service by June 30 would move to Category B effective January 1 of the next calendar year.

Candidates commencing service in a pastoral charge will be paid based on the minimum candidate salary at Step 1; following two years of service, candidates will be eligible for the Step 2 minimum salary. During this time, they cannot accumulate credited service for movement through the salary increment categories (A–F) for ministry personnel. Once ordered or recognized, ministers commencing service in a community of faith will be paid based on the Increment Category A minimum salary. There are a few exceptions, so when you encounter difficulties with categorizing a candidate, please contact Ministry@united-church.ca

The calculation for a year of credited service for paid accountable ministry work is 728 hours of paid work in one calendar year (14 hours per week).

For years in which paid accountable ministry work is less than 728 hours (14 hours per week) but more than 416 hours (8 hours per week), the hours worked can be banked. Once 728 hours of paid work is reached, a year of credited service will be calculated.

There are ministers who serve The United Church of Canada as Admission ministers, or Mutual Recognition Ministry partners, or through the Ethnocultural or linguistic specific exception. These ministers have their salaries categorized by the GCO on the A–F scale and will start their service in communities of faith at that assigned category.

Clergy Residence Deduction (CRD)

Each year, ministry personnel may claim the Canada Revenue Agency (CRA) Clergy Residence Deduction (CRD) when filing their personal tax return. To claim the CRD, Form T1223 must be jointly completed by the employee and employer in February, for the previous tax year. The CRD form does not need to be submitted with the minister's tax return but must be available if the CRA requests it. The Clergy Residence Deduction (T1223) can be obtained online and provides:

- Part A – Employee information (to be completed by the employee)
- Part B – Conditions of employment (to be completed and signed by the employer)
- Part C – Calculation of deduction (to be completed by employee)

If the minister would like the community of faith to reduce their taxes at source (pay by pay), the minister must obtain a "letter of authority" every year from the CRA and, for ministers who work in Quebec, Revenu Québec – RQ. Otherwise, the minister can claim a refund of the qualifying taxes paid when filing their personal tax return the following year.

To obtain a letter of authority, ministers must apply annually each fall for the upcoming calendar year:

- federally using the CRA Form T1213, Request to Reduce Tax Deductions at Source
- and, for ministers who work in Quebec, using the RQ Form TP-1016-V, Application for a Reduction in Source Deductions of Income Tax

Once the CRA or RQ provides a letter of authorization, the treasurer will advise ADP to reduce taxes at source.

Ministers living in a manse are not required to obtain government authorization to reduce their taxes at source (pay by pay) for any housing benefit they receive. However, the treasurer must confirm that the minister will claim the CRD amount when completing their personnel tax return.

Reimbursements

The community of faith is responsible for the following:

- **Continuing Education and Learning Resources:** In consultation with the community of faith, the cost of attending workshops/conferences, purchasing books, acquiring spiritual direction and obtaining electronic and other resources relevant to providing ministry leadership. **The full-time annual amount is $1,780 and is pro-rated for part-time hours.**
- **Travel:** Where use of a car is required, logged travel at least at the minimum per km rate set annually by the Executive of the General Council. For 2027 this rate is **$0.60 per kilometre**, the average rate for the 13 provinces and territories. It is also comparable to reimbursement rates of other denominations.
- **Phone/Communication:** The cost of the telephone and long-distance charges for church-related business (personal long-distance charges are the responsibility of the minister).

For more detail, go to *Financial Handbook for Congregations* on the United Church Handbooks webpage. Then search the handbook for "reimbursements."

Visiting Ministry Personnel

From time to time, ministry personnel may be invited to provide worship leadership and preaching, pastoral care and visitation, and/or other services to a community of faith when the incumbent ministry personnel is on vacation, study leave, or other short-term leave. These services are intended to cover only one or two Sundays or weekends at a time. An ongoing need for these services must be discussed with the regional council to determine whether an appointment should be made.

The minimum daily rate is $268. This covers a full working day, or any portion thereof, and is not linked to any specific number of hours served. The rate is based on the cost-of-living group 1, increment category F minimum salary. The parties may negotiate a higher daily amount but cannot negotiate a lower amount. In addition, the community of faith must reimburse the visiting ministry personnel for travel and incidental expenses (i.e., meal allowance and accommodation, as necessary).

The minimum daily rate is applicable to ministry personnel only; the General Council has no authority to establish rates of compensation for lay people engaged by a congregation including Licensed Lay Worship Leaders (LLWL). Please check with your regional council office about whether they have established rates for Licensed Lay Worship Leaders.

Note: The Canada Revenue Agency requires that a T4A be completed for annual aggregate amounts over $500 paid to an individual. ADP will produce a T4A on request (the amount will show in box 48, Fees for Services).