

BACKGROUND:

In 2019, the Covenanted COM Ministry Team formed a sub-committee composed of representatives from each Association to conduct a full review of the Compensation Guidelines. For 2020, the Covenanted COM Ministry Team decided to simply ask each COM to review the Compensation Guidelines and submit corrections, additions, or recommended changes to the chairperson for incorporation into the document.

Feedback was received from St. Louis and Eastern Association COMs and incorporated into the document. Western Association COM was asked for feedback but, since they are not meeting until the 26th of this month, nothing has yet been received from them. Please keep this in mind as you distribute and discuss the attached document. I would like to incorporate their feedback when it is received.

CHANGES:

Several typographical errors were fixed in this new edition but not specifically noted. Additions to the document appear in ***bold italic print***.

In Summary, a new paragraph was added to reflect the additional requirement for all authorized ministers to complete Racial Justice and Equity Training every three years. Since we currently do not offer our own training events, a note is included to remind authorized ministers to check with their Association's COM regarding appropriate and approved training events offered in their particular area.

All COMs providing feedback agreed on raising the Compensation Tables by 2% to account for the current CPI which is 1.65%.

Supporting Our Ministry 2020

**Minimum Compensation Guidelines for Authorized Ministers
(Ordained, Licensed and Commissioned)**

**Missouri Mid-South Conference
United Church of Christ**

Serving Missouri, Arkansas, and Memphis, Tennessee

*Approved for distribution by
The Conference Committees on the Ministry Covenanted Ministry of
the Missouri Mid-South Conference
United Church of Christ*

Revised Edition 2020

I. Introduction

We are a church based in covenant. When a church calls a pastor, it covenants to compensate fairly, and the pastor covenants to serve faithfully.

What are the compensation guidelines of the conference?

We are accountable for the wise use of the church's resources, both human and material, therefore the church should be an intentional steward in the raising and the expenditure of funds, and the pastor should be an intentional steward in the use and renewal of his/her life in ministry.

What are the congregation's habits and its checks-and balances in financial accountability and in its use of a pastor's time?

Because the connection between pastor and people is a sacred trust, open, caring, healthy relationships are essential for the well-being of the local church. Salary and benefits negotiations, new and annual, should be carried out with candor and clarity, and with loving, supportive, mutual respect. As Christian, we are called to compensate all persons fairly, regardless of age, gender, gender identity, race, sexual orientation, disabilities, marital or family status.

*Who are our leaders entrusted with negotiating this call agreement?
How have we prepared to consider all candidates equally?*

The above paragraphs are from the ***Call Agreement Workbook***, which we encourage you to use before creating a call agreement with your new minister. Once the workbook is completed and an incoming minister is identified, download the call agreement form at www.ucc.org/ministers_pilgrimage and edit it to reflect the decisions made with the workbook and these conference guidelines.

Missouri Mid-South Conference Guidelines should also be reviewed on an annual basis to help your Governing Board or Council stay up-to-date on best practices and to use in determining annual increases in compensation, and/or benefits for the called pastor, or pastors working in your setting of ministry.

The United Church of Christ has always valued educated ministers, thus it is not uncommon for authorized ministers to invest seven or more years of their lives in obtaining a Master of Divinity Degree from an accredited seminary after first obtaining an undergraduate degree from an accredited university, or four-year college. First-time candidates seeking calls in the UCC, according to Eden Theological Seminary, St. Louis, carry anywhere from \$13,224 to \$26,495 in debt from their seminary education, not to mention debt incurred as an undergraduate.

Typically, first year Eden students pay nothing, then in the second year \$13,356 and in the third year \$14,313. Scholarships in the second and third year typically range from \$250 to \$3,343, so even with considerable financial support from our seminaries, first-time candidates for authorized ministry will need compensation packages that enable them to pay down their debt while supporting their cost of living.

The Missouri Mid-South Conference encourages our congregations, members, and friends, to assist in bringing down seminarian debt by increasing support for CUE Seminaries, creating local scholarships for seminarians, and developing new initiatives to assist debt reduction in exchange for years of service to a local church.

Compensation reflects the local church's intention to live in faithful service to God. This makes the congregation's relationship with their pastor different from that of employer to employee, even though a written and signed "call agreement" is considered a legal contract. As noted above, this relationship is a covenantal relationship between professional and lay Christians shaped by their mutual responses to God's call and the needs of the church.

II. Components of Compensation

The following elements comprise an adequate and fair compensation package:

A. Base Salary

Salary is determined by considering the responsibilities of the position, level of education, years of experience, and the needs of the person. The base salary is to be comparable to that of other professions in the community requiring similar education and experience. **(See table for minimum compensation guidelines.)**

B. Housing

When a housing allowance is furnished, it is to be adequate to purchase or rent housing that would compare to the average housing in the membership of the church and in the community. The amount of total salary designated for housing, again, must be established in advance by vote of the church or official board and reported in writing to the pastor before payment at that salary level begins. The IRS stipulates that clergy calculate the amount of housing allowance by taking the lowest of these three figures: (a) the amount of salary allocated at the regular annual meeting of the church as housing allowance, (b) the fair rental value of housing, utilities and furnishings, and (c) actual costs. If the housing allowance is lower than actual expenses, and the fair rental value of the home, the clergy will not be able to get the full benefit of this exclusion. For this reason, the amount of the housing allowance should allow for unexpected expenses that may be incurred. Any unspent housing allowance must be claimed as income at the end of the year.

When housing is provided in the form of a parsonage, all utilities are paid by the church. The parsonage is to be well maintained and compare at least with average housing in the membership and community. Since clergy are in some ways considered “self-employed” by the IRS, they must pay Self Employment taxes on the estimated rental expense of comparable housing in the area as well as on their cash salary.

The value of the parsonage is based on the fair rental value of the home. The IRS allows that a portion of the pastor’s salary may be designated as a parsonage allowance, to be used to purchase cleaning supplies, furnishings, decorative items, and to provide upkeep for the church-owned parsonage. This allowance must be authorized by official vote of the church or official board and must be in writing. This is an important tax break that would benefit many of our clergy. Some congregations offer to contribute to a tax-sheltered housing equity allowance to compensate for a pastor’s loss of equity by living in a parsonage.

Housing Equity Allowance is recommended when a parsonage is provided. A housing equity allowance differs significantly from a housing allowance, and that difference must be understood clearly so the two are not confused.

A housing allowance is intended to provide financial compensation necessary for the pastor to provide for his/her own home during the present performance of duties. A housing equity allowance is intended to provide for housing at a later date by creating a fund to offset home equity lost when a pastor lives in a church-owned parsonage.

Many local churches are unable or unwilling to sell their parsonages. Their pastors are, in effect “paying rent” to live in the church owned parsonage at the church’s pleasure. Churches providing a housing equity allowance have recognized that when they require their pastor to live in a parsonage, the pastor and any family are disadvantaged at retirement, if the pastor dies, or if the pastor becomes disabled. After a number of years of “renting” a parsonage, that person and any family have accumulated no equity with which to provide for housing needs unless a housing equity allowance has been created by the local church that has required the pastor to live in a parsonage. Increasingly, local churches have been trying to fairly compensate for that economic disadvantage to the pastor by developing a planned housing equity allowance.

Establishing a housing equity allowance should be done carefully yet simply. The plan should be prepared in writing to be effective while avoiding possible misunderstanding.

Some local churches consult with a reliable local resource person (a realtor or other housing professional) to discover how much a typical home in the community appreciated during the current or immediately previous year. If a typical house in the community were valued at \$125,000 and appreciated by 3%, the housing equity

allowance for the year would be \$3,750. Some other local churches pay a fair percentage of the base salary, like 5-10% per year as a housing equity allowance.

A housing equity allowance is considered additional compensation by the IRS and the Missouri Department of Revenue, and eventually will be taxable. If the allowance is paid directly to the pastor each year, the tax obligation will be immediate. If, however, the housing equity allowance is paid by the church into a tax-sheltered fund for future use by the pastor (or pastor's family) and is not immediately available, it is not taxable income until it is withdrawn for use at a later date.

It is recommended that the local church pay the housing equity allowance into a fund for the pastor (or pastor's family) and that the fund be in a depository agreed upon by the local church and the pastor. It should be further understood that the deposited funds are only available to the pastor (or pastor's family) at: (1) retirement, (2) disability of the pastor, (3) death of the pastor, (4) after an agreed upon term of employment, such as 5 or more years, or (5) church sale of the parsonage with the intent that the pastor purchases or rents a home of his/her choice. It should also be agreed that the depository can be changed if the pastor resigns, but that the fund and restrictions on its use can be continued.

C. Vacation and Days Off

A standard work week for pastors is estimated to be approximately 50 hours. Responsibilities often require work on evenings and Saturdays as well as Sundays. **(If you need to create a job description, or revise a job description, consult *Call Agreement Workbook*.)** An annual vacation of four weeks, including four Sundays, is considered as standard. Two days off per week is strongly encouraged to assure a pastor's continued health and endurance.

You are encouraged to provide one week of the summer as a "camp week," allowing the pastor to serve as a counselor or director in the Conference Outdoor Ministries program. This would not be considered vacation time since your pastor would be working all week with children and youth.

D. Benefits

Benefits are those items other than base salary and housing that are considered part of the compensation package. They are the congregation's responsibility in providing adequate and just support of their pastor. These include health and dental benefits, annuity, long-term disability, and group life insurance.

1. Health Insurance

The UCC offers a Health Benefits Plan, Dental Benefits Plan, and Vision Plan. These are self-insurance programs providing comprehensive health, dental and vision benefits that clergy and their families retain if they move from one state to another. There is only one

open enrollment period to enter the Plan: within 90 days of one's first call to work 20 hours or more per week. Subsequent entry into the Plan is by proof of good health only. Once included in the Plan, clergy and their families are insured for life as long as premiums are paid. The church should pay the entire premium for family coverage unless only single coverage is needed.

Different coverage options are available for both Health and Dental Benefit Plans with differing yearly premiums. The three coverage options for the Health Benefit Plan are identified as Plans A, B, and C. The deductibles and out-of-pocket maximums are lowest for Plan A, mid-level for Plan B, and highest for Plan C, while the yearly premium decreases from Plan A through Plan C. More information is available for Health, Dental, and Vision Plans on the Pension Boards UCC website at https://www.pbucc.org/images/pbucc/publications/Health/Non-Medicare_Highlights.pdf or by calling 1.800.642.6543. Congregations are strongly encouraged to participate in the UCC Health, Dental and Vision plans.

2. Annuity

The Pension Boards of the United Church of Christ administer an annuity fund for clergy and lay workers. This tax-sheltered fund is very carefully invested to provide maximum benefits at retirement. Annuity payments are calculated at 14% of the base salary+housing. When a parsonage is used, the value of housing is calculated at 30% of the base salary. Thus, the annuity payment for a pastor living in a parsonage would equal 14% x 130% of the base salary. Additional tax-sheltered payments may be made by agreement of the church, the pastor and the Pension Boards. Congregations are strongly encouraged to participate in the UCC Pension Plan.

3. Disability and Death Benefits

Congregations should provide disability insurance through the UCC Pension Boards' Life Insurance and Disability Income Benefit Plan. This insurance relieves the church of liability in the event of their pastor's total or partial disability or death. The program provides for Short Term coverage beginning after 30 days and continuing for 5 months. Long Term disability benefits would begin after the 6 months and would pay a percentage of base salary and housing, plus annuity, to age 65. The congregation is responsible for continuation of benefits during the first 6 months of disability. Decreasing term life insurance is included in the Plan. The annual premium is 1 1/2% of the base salary +housing. Contact "Member Services" at the Pension Boards for details by calling 1.800.642.6543.

4. Social Security Reimbursement

Congregations should budget an amount equal to at least an employer's portion of base salary+housing (currently 7.65) as a social security offset (reimbursement). The IRS considers ordained clergy employees in relation to the income tax, but self-employed in

relation to the social security tax. Clergy must pay the self-employed social security tax rate (currently 15.3) on base salary+social security offset (reimbursement).

E. Sabbatical Leave

Congregations are strongly encouraged to offer a sabbatical leave of three months after five years of full-time ministry with the church. A part-time minister is eligible for two months of sabbatical leave after seven years of ministry with the church. During the sabbatical, the congregation pays the pastor's full salary and benefits. The pastor is expected to share with the Governing Board or Council, at least one year before beginning the sabbatical, the developing plans for time away. In the pastor's absence, a covenant to care for the church, its programs, and worship life is created. Upon return, the pastor is invited to share with the church an overview of activities and learnings from the sabbatical. Unless otherwise agreed before the sabbatical, the pastor is expected to serve for at least one year after his/her return. If a supply pastor is needed during the sabbatical period, the church can prepare for that expense by adding annually to an escrow account for that purpose. Lay persons also can be prepared to lead worship and carry responsibilities for visitation, community leadership, and other regular pastoral duties. For further information about Sabbath leave, contact the Conference Office.

F. Parental Leave

Parental leave should be extended to the pastor when he/she experiences the birth or adoption of a child. Twelve weeks of paid parental leave is granted so that the pastor can care for self and family. Unused parental leave is forfeited.

G. Personal and Sick Leave

In the event of the pastor's illness, provide up to 12 days of sick leave per 12 months of service; sick leave can accumulate up to 120 days across the years of the pastor's ministry, though accumulated sick leave is not payable upon termination. (For extended illness, see "Short-Term Disability.") In the event of circumstances such as but not limited to the illness of a dependent, the death of a family member, or a personal crisis, provide up to 5 days of personal leave per incident, not to exceed 10 days per 12 months of service. Personal leave does not accumulate. Sick time and personal leave are not meant to be utilized as additional vacation time.

III. Professional Expenses

Professional expenses are reimbursable expenses to the pastor that are incurred in the performance of duties. They are not part of the person's compensation. They are "business" expenses for which the congregation is responsible.

A. Mileage

The IRS establishes annually a maximum allowable rate for deducting business mileage. For the year 2019, the rate is 58 cents per mile (note: the 2020 rate was not available at the time of printing). The rate includes the full costs of auto depreciation, insurance, maintenance and operation as a per mile cost. It is recommended that churches reimburse pastors for actual mileage logged in the performance of the ministry at the IRS allowable rate. Unless the actual mileage is logged and accounted for by the pastor, it will be considered taxable income by the IRS.

B. Continuing Education

Congregations should expect a pastor to be committed to continued professional growth and development, since both truly benefit from it. Continuing education leave of at least two weeks each year is recommended, with an amount budgeted to cover a major portion of the expenses for tuition, travel, housing and meals that might be involved. The church board or appropriate committee should be involved in approving a mutually beneficial experience.

C. Ministry Expenses

The church may budget an amount for annual professional expenses including such items as: professional journals, books or periodicals; hosting or entertaining church leaders, members, or guests; dues to professional organizations such as the Academy of Parish Clergy, the Association of United Church Educators, or the Interim Ministry Network.

D. Conference, Association and Wider Church Meetings

Pastors are expected to attend official Conference, Association and Wider Church meetings. A pastor is encouraged to serve in ministry in the wider church: Association, Outdoor Ministries, Conference, or National settings. This service is to be considered part of the congregation's and pastor's ministry. Such service is neither time off nor vacation. Expenses, including mileage and registration fees, are to be reimbursed by the local church.

E. Pulpit Coverage for Vacations and other Schedule Absences

During periods of scheduled absence of the pastor, such as the Sundays of scheduled vacation, Conference meetings, continuing education, sick leave, or other approved personal leave, the payment for pulpit coverage is the responsibility of the church.

Suggested compensation for worship leadership contracted for one or more consecutive weeks is \$150 plus mileage - IRS set 58 cents per mile for 2019 is a standard amount for that service (note: the 2020 rate was not available at the time of printing). An additional amount is to be added if the church involves more than one service.

F. Worker's Compensation Insurance

In Missouri, an employer is required to carry Workers Compensation if there are 5 or more employees. The employees can be either full or part-time. There is no payroll qualification.

In Arkansas, the Division of Workers Compensation indicates that there is a series of rules that apply making it difficult to make any general statements. Churches in Arkansas can call Arkansas Workers Compensation Commission, Compliance Division, 1.800.622.4472.

In Tennessee the Churches should call the Workers Compensation Commission, 1.800.332.2667.

Basically, any church with an employee can purchase Workers Compensation coverage, and we recommend that churches purchase the coverage. If a claim should occur, the payments are made under the Schedule of Benefits set forth by the state.

The United Church of Christ Insurance Board (UCC-IB) "Workers Compensation" coverage automatically includes coverage for volunteers, where applicable by state law.

G. Malpractice Insurance

In today's litigious society, it is advisable for churches to carry malpractice insurance to protect both the pastor and church in the event of a lawsuit. Congregations insured through the UCC-IB Insurance Program have that coverage.

H. Boundary Awareness Training

All authorized ministers (including retired ministers and members in discernment) serving in any capacity in churches of the Missouri Mid-South Conference are required to participate in, and be certified as having completed, periodic Boundary Awareness Training. While this does not insure against sexual and other forms of misconduct, the requirement does ensure that those serving our churches are cognizant of the issues. Boundary Awareness Training must be completed every three years.

Since January 1, 2007, all persons seeking to circulate a profile in the United Church of Christ are required to pay for a national criminal background check, the cost of which is to be reimbursed by the congregation that calls them. There is an additional line item added to the attached worksheets indicating this cost to the congregation. Background checks are considered valid for 18 months.

I. Racial Justice and Equity Training

All authorized ministers (including retired ministers and members in discernment) serving in any capacity in churches of the Missouri Mid-South Conference are required to participate in, and be certified as having completed, periodic Racial Justice and Equity Training. Please check with your particular Association's Committee on Ministry to find

out what programs are offered in your area that will meet this requirement. Racial Justice and Equity Training must be completed every three years.

IV. Part-time and Specialized Ministry

No pastor is to be expected to serve full-time for less than the minimum compensation guidelines outlined in this document. While compensation for part-time ministers may be negotiated below the guidelines, there must still be fair and adequate compensation for the responsibilities involved. Therefore, the following three plans of action provide a way forward:

A. Part-Time Pastors

Plan A: Churches that cannot afford the recommended full-time salary package may wish to consider offering their minister a part-time salary package, which is based on the minister's time commitments in terms of "units." Transparency and good communication is key to this package, because without those a church might easily develop unrealistic time expectations of its part-time minister.

In this approach, morning, afternoon, or evening constitutes one unit of work (e.g., 3-4 hours). For example, a minister who spent a morning on worship preparation, an afternoon on hospital visitation and administrative work and an evening at a church meeting would have worked 3 units that day.

- A full-time pastoral position would average 12-13 units/week over the course of a year.
- A three-quarter time position would average 9 units/week over the course of a year and the minimum salary and benefits should be calculated at 75% of a full-time ministry package.
- A half-time position would average 6 units/week over the course of a year and the minimum salary and benefits should be calculated at 50% of a full-time ministry package.

This approach permits a church to set priorities while also providing considerable flexibility. Lay people might prepare the newsletter, teach an adult Bible Study or make routine visits to shut-ins, freeing up the part-time ministers to concentrate on worship preparation, a limited number of meetings, and counseling of and visitation to those in need. In this way, a church may provide a professional-level ministry with a part-time minister.

A possible, but not exhaustive list of church activities and responsibilities that might be included in a minister's total units of time are:

- Worship planning and preparation
- Sunday worship and Sunday programs
- Visitation at hospitals, nursing homes, personal homes
- Administration, phone calls, emails

Church, community, and denominational meetings
Counseling, weddings, funerals, and other pastoral concerns
Teaching, Bible Study, Adult Education
Communication Venues: bulletins, newsletters, website, other
Community-based chaplaincy at nursing homes, jails, hospitals, etc.

Plan B: Another means for determining part-time compensation would be to consider the cost of leading worship at \$125-200/day plus mileage reimbursement (note: this cannot be paid for trips from home to the church but only for visits and other off-site ministry miles), and that of all other pastoral responsibilities at \$20-30 per hour plus mileage reimbursement.

Plan C: A church can always request a special consultation with Conference Staff or the Association's Committee on Ministry to assist in exploring shared ministry options in which two or more congregations work together to search and call a minister. In some cases, shared ministry may include churches from other denominations.

Churches offering Plan A automatically comply with the Missouri Mid-South Conference guidelines for part-time clergy compensation and that box can be checked on the church's local profile for Search & Call purposes.

Churches offering Plan B or wish to explore Plan C need to request a consultation with their Association's Committee on Ministry for support and to determine whether or not it's appropriate to list the church as meeting Conference guidelines for part-time clergy compensation.

B. Settled Pastor: a called position intended for longer-term ministry in which the minister moves church membership to the congregation and moves standing to related Association. An Associate Pastor is also a Settled Pastor and although an Associate Pastor might earn 80% of a Senior Pastor's salary, that Associate Pastor should not fall below minimum compensation guidelines. In other words, the disparity between Senior and Associate should be achieved by increasing the Senior Pastor's salary, not decreasing the Associate's. Full benefits should also be offered.

C. Intentional Interim Pastor: a called position for a temporary term of congregational preparation for a Settled Pastor search, in which the minister does not typically move church membership to the congregation served or move standing to the related Association. In the Missouri Mid-South Conference, an Intentional Interim Pastor must have completed the *Interim Ministry Network's* training (see imnedu.org), or the Intentional Interim Pastors training course offered by the Presbyterian Church U.S.A. to be designated an Intentional Interim Pastor.

D. Supply Pastor: a temporary position in which the pastor does not move membership to the congregation served or move standing to related Association.

E. Designated-Term Pastor: a called position for a designated time period for a defined purpose, in which the pastor may move church membership to the congregation served and may move standing to the related Association.

F. Commissioned Minister: is a lay person authorized to serve in the United Church of Christ according to the guidelines of the *Manual on Ministry*. He/She normally has a college degree plus specialized training in a specific area of ministry not requiring ordination, such as Christian education, music ministry, congregational health ministry, parish nursing, administration, outdoor ministry, etc. Compensation should reflect experience, education and special training. Full-time Commissioned Ministers should receive all the benefits recommended above in Section II, D.

G. Licensed Minister: is a lay person who has received special training to preach and lead worship in settings where an ordained pastor is not available. Compensation should comply with the minimum compensation guidelines to address fairly the minister's needs in relation to the amount of time and responsibilities required by the position. Churches may wish to consider a percentage of the recommended guidelines for base salary, housing, and benefits if part-time ministry is involved.

V. Working Together for Effective Ministry

The covenant that binds a pastor and congregation in mutual ministry and mission needs to be nurtured, strengthened, and sometimes renewed. Here are some specific ways this can be checked on:

A. Pastor-Parish Relations Committee

A small committee of three to seven persons is given the specific job of nurturing the pastor, the relationship between the pastor and the congregation, and clarifying the role of the pastor. Such care can build the trust and communication necessary to deal effectively with the inevitable tensions and conflicts that arise. Guidelines for such a committee can be found in the document, *The Pastoral Relations Committee*, available from the United Church of Christ website.

B. Annual Review of Compensation

An important task for the Church Board or appropriate committee (Pastor-Parish Relations, Personnel, or Finance) is an annual review of the pastor's compensation. The review is to be an open and caring conversation allowing the pastor to express changing needs or expectations. An annual increase of base salary reflecting any increase in the

cost of living should be considered. This should include a review and adjustment of mileage reimbursement (if applicable) based on current IRS guidelines. Compensation does reflect the congregation's intentions to take seriously their own calling. Additional salary increases reflecting meritorious service or increased responsibilities affirm the mutual covenant between pastor and congregation. Increases in pastoral compensation are to be advocated by a member of the Pastor-Parish Relations Committee or Personnel Committee. A pastor ought not be put in the position of defending his/her own compensation.

C. Ministry Evaluation

Any planned evaluation of the church's ministry needs to be done at a time sufficiently distant from annual compensation review to avoid linking the two. Ministry evaluation is best undertaken when the purposes of evaluation are clear, and there are not immediate tensions in the relationship between pastor/lay leaders and congregation. Such purposes might be to clarify congregational goals and objectives, to assess the pastor's use of time in relation to those objectives, to identify unmet ministry needs, or skills that need further development. Evaluation of the congregation's ministry is as important as evaluation of the pastor's. They go together. After all, the ministry and mission belong to both. Deficiencies in ministry by one party can seriously impede effectiveness by the other. Instruments for *Local Church Evaluation* and *Clergy Evaluation* are available from United Church Resources. Also recommended is *When Better isn't Enough: Evaluation Tools for the Twenty-First Century Church* by Jill Hudson.

D. Flexible Spending Account Plan

Through the Pension Boards, local churches participating in the UCC Health Benefit Plans may establish a Flexible Spending Account for clergy. Aside from a modest initial set-up fee, making this account available does not have a cost to the local church as it is funded by the clergy person's voluntary salary redirection into the account. The account provides participants with tax savings related to medical deductibles, co-pays and dependent care expenses and is an attractive addition to compensation arrangements. For more information, please contact the Pension Boards.

See attached Compensation Table for 2020.