

Calculating Minimum and Total Salary • Pastoral Staff

The minimum represents employment earnings. It is the pastor's responsibility to identify how much is to be allocated for housing (Clergy Residence Exclusion based on IRS rules).

Step 1 **Recommended Minimum Salary for 2014 (including Housing) \$ 44,600.00**

Step 2 **Calculate adjustment based on Church's Annual Budget.**
Use the current year's total budget (2013) to determine the figure to be used.

Calculation based on Church Budget

If the Church's Budget is...	% of Minimum Salary to be added:	Our Percentage is:
\$0 and \$60,000	0%	
\$61,000 and \$100,000	Add 3%	
\$101,000 and \$150,000	Add 7.5%	
\$151,000 and \$200,000	Add 10%	
\$201,000 and \$275,000	Add 15%	
\$276,000 and \$350,000	Add 20%	
\$351,000 and \$425,000	Add 25%	
\$426,000 and above	Add 30%	

Step 3 **Adjustment to Minimum Salary** \$ -

Step 4 **Calculate adjustment for length of service below**

Total number of years of accumulated service

Number of Years of Accumulated Service	% of Minimum Salary to be added:	Our Percentage
(Total of previous & current yrs. of service)		is:
1 to 2 years	Add 2.5%	0%
3 to 4 years	Add 5%	0.0%
5 to 7 years	Add 7.5%	0%
8 to 10 years	Add 10%	0.0%
11 to 14 years	Add 12.5%	0%
15 to 19 years	Add 15%	0%
20 to 24 years	Add 17.5%	0%
25+ years	Add 20%	0%

Step 5	Adjustment to Minimum Salary		\$	-
Step 6	Total Adjusted Minimum Salary: ADD Steps 1+3+5		\$	44,600.00
Step 7	% Increase for Merit		\$	-
Step 8	Pension Contribution		\$	-
Step 9	Recommended Salary*: ADD Steps 6+7+8		\$	44,600.00

Cost of Benefits & Ministry Expenses

Medical Insurance	
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Professional Dev.	
Hospitality Allowance	
Book Allowance	
Car Allowance @ 50¢/mi	
Other	
Other	
Other	
Benefits & Expenses Sub-Total	\$ -

Step 10

Total Salary plus Benefits & Expenses	\$ 44,600.00
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