

## Calculating Minimum and Total Salary • Senior Pastor

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**

Total number of years of accumulated service

### Calculation for Length of Service

Number of Years of Accumulated Service	% of Minimum Salary to be added:	Our Percentage is:
(Total of previous & current yrs. of service)		
1 to 2 years	Add 5%	0%
3 to 4 years	Add 7.5%	0.0%
5 to 7 years	Add 10%	0%
8 to 10 years	Add 12.5%	0.0%
11 to 14 years	Add 15%	0%
15 to 19 years	Add 20%	0%
20 to 24 years	Add 25%	0%
25+ years	Add 30%	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**

\* Additional compensation should be considered in a multi-staff Church.

### Cost of Benefits & Ministry Expenses

Medical Insurance	\$0.00
Professional Dev.	\$0.00
Hospitality Allowance	\$0.00
Book Allowance	\$0.00

Car Allowance @ 50¢/mi		\$0.00	
Other		\$0.00	
Other		\$0.00	
Other		\$0.00	
<b>Benefits &amp; Expenses Sub-Total</b>		<b>TOTAL</b>	<b>\$ -</b>

Step 10

<b>Total Salary plus Benefits &amp; Expenses</b>	<b>\$ 44,600.00</b>
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