

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 2019 (including Housing) \$ 47,850.00**

Step 2 **Calculate adjustment based on Church's Annual Budget.
Use the current year's total budget (2018) 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 is: |
|---|---|---------------------------|
| (Total of previous & current yrs. of service) | | |
| 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 | \$ | 47,850.00 |
| Step 7 | % Increase for Merit | \$ | - |
| Step 8 | Pension Contribution | \$ | - |

Step 9

| | | |
|---|--|---------------------|
| Recommended Salary*: ADD Steps 6+7+8 | | \$ 47,850.00 |
|---|--|---------------------|

Cost of Benefits & Ministry Expenses

| | |
|--|-------------|
| Medical Insurance | |
| Professional Dev. | |
| Hospitality Allowance | |
| Book Allowance | |
| Car Allowance @ 54.5¢/mi | |
| Other | |
| Other | |
| Other | |
| Benefits & Expenses Sub-Total | \$ - |

Step 10

| | |
|--|---------------------|
| Total Salary plus Benefits & Expenses | \$ 47,850.00 |
|--|---------------------|