

**2006 Pastor's Compensation Worksheet
Northern Illinois Synod, ELCA**

ANNUAL CASH SALARY

Salary Level with Experience	It is recommended that a length of service amount, 2-4% of the base salary, be added. Multiply the chosen % by the # of years of Service (up to 20 years).	\$ _____
Annual Merit Increase	Merit Pay for excellence in task performance Should be awarded in the range of 1-10% of The base salary.	\$ _____
Entry Level Base Salary	The suggested entry level base salary is \$29,128.	\$ _____
Previous Career Experience	Experience credit of 1 year for every 2 years Previously worked in another field is Recommended.	\$ _____
TOTAL CASH SALARY		\$ _____ (1)

HOUSING

Allowance if the Pastor rents or owns a home	The pastor sets a housing allowance based on actual expenses or the fair market value of his/her home. A good guide is whether The amount is 30% of <i>Total Cash Salary</i> (<i>Line 1 above</i>).	\$ _____ a
Parsonage Provided	The ELCA Board of Pensions sets parsonage value at 30% of total cash salary. This number is for value only, not an amount paid to the pastor. (<i>Defined Compensation Worksheet # 5 page 3</i>)	\$ _____ b
Additional Allowances if a Parsonage is Provided	Include the following if paid directly to The Pastor: Utilities Allowance \$ _____ Furnishings Allowance \$ _____ Equity Allowance \$ _____	\$ _____ c
TOTAL HOUSING COMPENSATION		\$ _____ (2)

SOCIAL SECURITY ALLOWANCE

The Congregation should pay at least half of the Tax – 7.65%. (*Defined Compensation Worksheet #4b page 3.*) Enter amount paid by congregation.

SOCIAL SECURITY ALLOWANCE \$ _____ (3)

PENSION & OTHER BENEFITS

Defined Compensation

ELCA Board of Pensions uses *Defined Compensation* to determine the amount of the **required pension contribution** (*Defined Compensation Worksheet #6a or #6b page 4.*)

\$ _____

ELCA Pension Plan

The required pensions amount is found by Multiplying *Defined Compensation* by the

Appropriate % found in the table on page 5.
 12% is the **recommended** minimum contribution.
 (Any additional money paid into the pension plan
 should be reflected here).

\$ _____

ELCA Medical & Benefits

Multiply the appropriate % from the table
 found on page 4/5 by *Defined Compensation*.

\$ _____

**Disability & Survivor Benefits
 and Administration and Retiree Support**

Contributions are set by the Board of
 Pensions at 3.6% of *Defined Compensation*.

\$ _____

Additional Benefits

Congregations may provide:

Additional insurance

\$ _____

Tax Sheltered Annuity

\$ _____

Equity Allowance (if already paid
 to BOP)

\$ _____

Other: _____

TOTAL BENEFITS

\$ _____ (4)

REIMBURSABLE EXPENSES

Automobile

Possible auto expenses:

Reimburse miles driven \$ _____

Lump sum payment \$ _____

Purchase or lease by cong. \$ _____

\$ _____

Continuing Education

Congregations should budget \$1,000
 (or 2/3 of pastor's \$1,500 anticipated expenses).

\$ _____

Resources

Up to \$700 is encouraged for books and
 resource material.

\$ _____

Conference Expenses

Official meeting expenses incurred should be
 reimbursed.

\$ _____

Other Expenses

Other expenses incurred by the pastor and
 related to the ministry of the congregation.

\$ _____

TOTAL REIMBURSABLE EXPENSES

\$ _____ (5)

COMPENSATION PACKAGE

Add 1-5 if the pastor rents or owns a home.

Add 1, 2c, 3-5 if the pastor lives in a parsonage.

TOTAL COMPENSATION

\$ _____

04/17/02

01/14/03

3/22/04

4/9/05