

**2007 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 **\$29,240.**

\$ _____

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 *Total Cash Salary (Line 1 above)*.

\$ _____ 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.** (*Defined Compensation Worksheet # 5 page 3*)

\$ _____ b

Additional Allowances if a Parsonage is Provided

Include the following if paid directly to The Pastor:
Utilities Allowance \$ _____
Furnishings Allowance \$ _____
Equity Allowance \$ _____

Total Allowances \$ _____ 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 # 6 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 6 by *Defined Compensation*. \$ _____

Disability & Survivor Benefits and Administration and Retiree Support

Contributions are set by the Board of Pensions at 2.7% 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.
Moving Expenses (when applicable) \$ _____

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 \$ _____

- 01/14/03
- 3/22/04
- 4/9/05
- 4/1/06
- 5/4/06