

**2008 Pastor's Compensation Worksheet  
Northern Illinois Synod, ELCA**

**ANNUAL CASH SALARY**

<b>Salary Level with Experience</b>	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).	\$ _____
<b>Annual Merit Increase</b>	Merit Pay for excellence in task performance Should be awarded in the range of 1-10% of The base salary.	\$ _____
<b>Entry Level Base Salary</b>	The suggested entry level base salary is <b>\$30,122.</b>	\$ _____
<b>Previous Career Experience</b>	Experience credit of 1 year for every 2 years Previously worked in another field is Recommended.	\$ _____
<b>TOTAL CASH SALARY</b>		<b>\$ _____ (1)</b>

**HOUSING**

<b>Allowance if the Pastor rents or owns a home</b>	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
<b>Parsonage Provided</b>	The ELCA Board of Pensions sets parsonage value of at least 30% of total cash salary. <b>This number is for value only, not an amount paid to the pastor.</b> ( <i>Defined Compensation Worksheet line 5 on page 3</i> )	\$ _____ b
<b>Additional Allowances if a Parsonage is Provided</b>	Include the following if paid directly to The Pastor: <b>Utilities Allowance</b> \$ _____ <b>Furnishings Allowance</b> \$ _____ <b>Equity Allowance</b> \$ _____	<b>Total Allowances</b> \$ _____ c
<b>TOTAL HOUSING COMPENSATION</b>		<b>\$ _____ (2)</b>

**SOCIAL SECURITY ALLOWANCE**

The Congregation should pay at least half of the Tax – 7.65%. ( <i>Defined Compensation Worksheet line 4b on page 3.</i> ) Enter amount paid by congregation.	<b>SOCIAL SECURITY ALLOWANCE</b> \$ _____ (3)
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**PENSION & OTHER BENEFITS**  
Defined Compensation

ELCA Board of Pensions uses <i>Defined Compensation</i> to determine the amount of the <b>required pension contribution</b> ( <i>Defined Compensation Worksheet line 6 on page 3</i> ).	\$ _____
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**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, 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. \$ \_\_\_\_\_

**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
- 4/2007