

## 2012 Pastor's Salary Worksheet - Parsonage

### Salary

I.A.1	Base Salary (find years of service in Appendix A)	1	<input style="width: 90%;" type="text"/>
I.A.2	Merit Increase (0-15% of line 1)	2	<input style="width: 90%;" type="text"/>
	New Base Salary	3	<input style="width: 90%;" type="text"/>

### Housing

I.B.2	Parsonage Provided		
	estimated value - 30% of salary (box 3)	5a	<input style="width: 90%;" type="text"/>
	additional value/ssa (7.65% of box 5a)	5b	<input style="width: 90%;" type="text"/>
	Optional Utilities Allowance	6	<input style="width: 90%;" type="text"/>
	Optional Furnishings Allowance	7	<input style="width: 90%;" type="text"/>
	Optional Equity Allowance -- if paid directly to pastor	8a	<input style="width: 90%;" type="text"/>
	Optional Equity Allowance -- if paid to tax adv. acct.	8b	<input style="width: 90%;" type="text"/>
	Housing Allowance VALUE if Parsonage Provided (add boxes 5a + 5b)	9	<input style="width: 90%;" type="text"/>
	Total of Parsonage Allowances paid (boxes 6-8)	10	<input style="width: 90%;" type="text"/>

### Social Security

II.A	Social Security Allowance Parsonage (add boxes 3 + 5a and multiply by .0765)		
		11	<input style="width: 90%;" type="text"/>

### Defined Compensation

II.B.1	(sum of boxes 3, 9, 10, 11 less 8b)		
		12	<input style="width: 90%;" type="text"/>

### Benefits

II.B.2	Retirement/Pension (12% of box 12)		
II.B.3	Health and Other Benefits (% of box 12)	13	<input style="width: 90%;" type="text"/>
<i>Remember yearly health min/max!</i>	Health (13.0 -- 32.7% in 2012)	14	<input style="width: 90%;" type="text"/>
	Disability (1.6% in 2012)	15	<input style="width: 90%;" type="text"/>
	Survivor (1.0% in 2012)	16	<input style="width: 90%;" type="text"/>
	Retiree Support (0.7% in 2012)	17	<input style="width: 90%;" type="text"/>
	total to ELCA Board of Pensions	18	<input style="width: 90%;" type="text"/>

### Expenses

Automobile (choose one; est. yearly exp.)			
III.A.1.	Standard mileage rate reimbursement		
III.A.2.	lump sum expense	19	<input style="width: 90%;" type="text"/>
III.A.3.	Expense for purchase/lease of car	20	<input style="width: 90%;" type="text"/>
	Continuing Education	21	<input style="width: 90%;" type="text"/>
III.B.1 or 2	Congregation pays 2/3 of \$1500 allowance	22	<input style="width: 90%;" type="text"/>
	Resources		
III.B.4.	\$700 for books and other resources	23	<input style="width: 90%;" type="text"/>
	Sabbatical		
III.B.5.	early funding enables a better program; save to cover costs for pastor & congregation	24	<input style="width: 90%;" type="text"/>
	Other expenses		
III.C.-E.	as is traditional or additional in congregation	25	<input style="width: 90%;" type="text"/>
	Total expenses	26	<input style="width: 90%;" type="text"/>
<b>Total compensation paid...</b>			
	...by congregation (sum of boxes 3, 10, 11, 18 & 26)	27	<input style="width: 90%;" type="text"/>
	...to Pastor (sum of boxes 3, 10, 11, 25; less boxes 8b & 24)	28	<input style="width: 90%;" type="text"/>