



**2010**

# Compensation Worksheet for Clergy

Revised 11.2009

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Evangelical Lutheran Church in America  
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# PENSION AND OTHER BENEFITS WORKSHEET — CLERGY

1. If **providing a housing allowance**, add the following to determine pension and other benefits:

Base Salary	(1) \$ _____
Housing Allowance	(2) \$ _____
Social Security Allowance ((lines 1 + 2) x 7.65%)	(3) \$ _____
Total defined compensation (add lines 1 – 3)	(4) \$ _____
<b>Total pension &amp; benefits</b>	(5) \$ _____

*(Multiply total defined compensation by total of Medical and Dental, Disability, Administration & Retiree Support and Regular Pension percentages from table below)*

2. If **providing a parsonage**, add the following to determine pension and other benefits:

Base Salary	(1) \$ _____
Social Security Allowance ((line 1 x 1.3) x 7.65%)	(2) \$ _____
Parsonage value ((lines 1 + 2) x 30%)	(3) \$ _____
Furnishings Allowance (if paid directly to pastor)	(4) \$ _____
Total defined compensation (add lines 1 – 4)	(5) \$ _____
<b>Total pension &amp; benefits</b>	(6) \$ _____

*(Multiply total defined compensation by total of Medical and Dental, Disability, Administration & Retiree Support and Regular Pension percentages from table below)*

Housing Equity ((line 1 x 1.3) x 4.5%)	(7) \$ _____
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## ELCA BOARD OF PENSIONS—PENSION AND OTHER BENEFITS CONTRIBUTION RATES FOR 2009 (as a % of defined compensation)

Health benefits	Rates <sup>1</sup>	Monthly Minimum	Monthly Maximum
Member only	13.1%	\$514.00	\$695.00
Member and spouse	22.9%	\$899.00	\$1,216.00
Member and children	22.9%	\$899.00	\$1,216.00
Member, spouse and children	32.8%	\$1,285.00	\$1,737.00
Retirement	10.0 to 12.0% <sup>2,3,4</sup>		
Disability	2.6%		
Survivor	0.0% <sup>5</sup>		
Administration and retiree support	0.7%		

1. Rates are a percentage of defined compensation.

2. Contribution for employees of ELCA church institutions is 6 to 12 percent as determined by the institution.

3. Contribution for lay employees of ELCA congregations is 6 to 12 percent as determined by the congregation.

4. If a member participated in a predecessor plan on Dec. 31, 1987, was at least age 45 on that date, and has continuously been a sponsored member of an ELCA retirement plan since Jan. 1, 1988, the total employer retirement contribution must be at least 11%.

5. Survivor Benefits Plan contribution is suspended.

6 Retiree support contribution helps provide health coverage during retirement for members who served one of the ELCA predecessor churches.

# COMPENSATION WORKSHEET FOR PASTORS

This worksheet is designed to help congregations build a compensation package for pastors using the synod's salary standards. Each item below is described within this document. Use only items which apply.

Name \_\_\_\_\_ Year \_\_\_\_\_

	<b>This Year</b>	<b>Standards</b>	<b>Proposed</b>
<b>TAXABLE INCOME</b>			
Base Salary <i>(Based on experience, size of congregation, responsibility and education)</i>	\$ _____	\$ _____	\$ _____
Merit Increase + Previous Career Experience <i>(Merit: 1–10%; 1/3 to 1/2 credit for each year)</i>	\$ _____	\$ _____	\$ _____
Social Security Reimbursement	\$ _____	\$ _____	\$ _____
<b>NONTAXABLE INCOME</b>			
Housing Allowance <i>(Allowable expenses include housing, furnishings and utilities)</i>	\$ _____	\$ _____	\$ _____
Housing Equity <i>(When parsonage is provided)</i>	\$ _____	\$ _____	\$ _____
Furnishing Allowance <i>(When parsonage is provided)</i>	\$ _____	\$ _____	\$ _____
Utility Allowance for Parsonage <i>(If utilities are not paid by congregation)</i>	\$ _____	\$ _____	\$ _____
<b>Total Salary</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>BENEFITS</b>			
ELCA Pension and Medical/Dental Plan <i>(Board of Pensions: 612.333.7651)</i>	\$ _____	\$ _____	\$ _____
Other <i>(Such as Medical Expense Reimbursement, additional retirement contribution, etc)</i>	\$ _____	\$ _____	\$ _____
<b>Total Benefits</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>REIMBURSED PROFESSIONAL EXPENSES</b>			
Automobile	\$ _____	\$ _____	\$ _____
Continuing Education + Official Meetings	\$ _____	\$ _____	\$ _____
Sabbatical	\$ _____	\$ _____	\$ _____
Professional Ministry Expenses	\$ _____	\$ _____	\$ _____
<b>Total Reimbursed Professional Expenses</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>NON-FINANCIAL COMPENSATION</b>			
Sabbath Day	_____	_____	_____
Vacation Time	_____	_____	_____
Continuing Education Time	_____	_____	_____
Other	_____	_____	_____

## For electronic files of

2010 Salary Standards

2010 Salary Standards Spreadsheet Calculator

2010 Salary Standards Worksheet (this document)

go to [www.nswi.org/downloads/Salary Guidelines.htm](http://www.nswi.org/downloads/Salary%20Guidelines.htm)