

CLERGY COMPENSATION WORKSHEET

Components of Cash Salary Package:	Illustration	Your Parish
I. BASE REMUNERATION:		
A. Median Family Income for families in the community(ies) in which your members reside:		
B. If Parish is located in a low income area (compare median income for community with median income for state).	<u>\$30,000</u>	<u> </u>
C. Base Adjustment for size of Parish: If 50-150 members, add 3% of A or B If 151-250 members, add 4% of A or B If 251-350 members, add 5% of A or B If 351-450 members, add 6% of A or B If 451-550 members, add 7% of A or B If 551-650 members, add 8% of A or B If 651-750 members, add 9% of A or B If 751-850 members, add 10% of A or B If 851-950 members, add 11 % of A or B (Add 1% for each additional 100 members)	<u>900</u>	<u> </u>
D. Merit Adjustments of (112 to 2% of A orB +C) for exceptional leadership and performance by the priest manifested in Parish programs, activities (Baptisms, Christmations, Marriages, Outreach, Parish Services, etc.) As a parish grows, the pastor's salary (based on lines A or B + C) should be increased by 2% for every 10 new adult members.	300 (Merit) 10 New Members 2% = <u>618</u>	<u> </u>
E. If rectory provided priest is in an area where schools are not up to the level of schools attended by the majority of the children of members, add an allowance equal to the cost of tuition and transportation to a private or parochial school for each clergy child of school age:	<u> </u>	<u> </u>
F. Furnishings and appliances allowances	<u> </u>	<u> </u>
G. If there are uniquenesses in your Parish which require additional expenditure by clergy, provide additional amount:	<u> </u>	<u> </u>
I. Subtotal salary amount (A through G)	<u>\$31,818</u>	<u> </u>
J. Additional Income to equalize cost of Social Security payments, required of clergy over other employed persons (I x 7.65%)	<u>\$2,434</u>	<u> </u>
K. Subtotal salary and social security allowance	<u>\$34,252</u>	<u> </u>
L. LESS the Fair Market Rental Value of rectory provided to the pastor, if applicable (A x 32 %)	<u>\$9,600</u>	<u> </u>
M. TOTAL ANNUAL CASH SALARY	<u>\$24,652</u>	<u> </u>

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II. RECOMMENDED BENEFITS

- A. Medical insurance- Available through Orthodox Church in America
- B. Pension - Available through Orthodox Church in America. Parish contribution 6% of total annual cash salary. (Item M)
- C. Life Insurance - Available through Orthodox Church in America
- D. Disability Insurance

III. MINISTRY EXPENSES

Ministry (Business) Expenses are not a part of the pastor's compensation. A direct reimbursement plan for actual expenses is recommended; however, some parishes prefer to provide a car and business expense allowance.

IV. TAX TREATMENT

Consult a knowledgeable tax advisor regarding the appropriate treatment of the parsonage allowance and any other allowances such as a car allowance.