

2018 Minimum Salary Recommendations (not including housing)
Northern Great Lakes Synod - ELCA

	<u>BASE</u>	<u>SOCIAL SECURITY *</u>	<u>TOTAL</u>
Seminary Graduate	\$37,400	\$3,719	\$41,119
After year 1	\$37,700	\$3,749	\$41,449
After year 2	\$38,000	\$3,779	\$41,779
After year 3	\$38,500	\$3,829	\$42,329
After year 4	\$39,600	\$3,938	\$43,538
After year 5	\$40,000	\$3,978	\$43,978
After year 6	\$40,700	\$4,048	\$44,748
After year 7	\$41,400	\$4,117	\$45,517
After year 8	\$42,100	\$4,187	\$46,287
After year 9	\$43,000	\$4,276	\$47,276
After year 10	\$44,100	\$4,386	\$48,486
After year 11	\$45,000	\$4,475	\$49,475
After year 12	\$46,100	\$4,585	\$50,685
Years 13-15	\$49,400	\$4,913	\$54,313
Years 16-20	\$51,600	\$5,132	\$56,732
After 20 years	\$55,900	\$5,559	\$61,459
After 25 years	\$59,100	\$5,877	\$64,977

** Assumes 30% included for use of parsonage*

When a parsonage is not provided, a housing allowance
of \$12,000 to \$15,000 should be provided

WORKSHEET FOR YEAR 2018 CLERGY COMPENSATION, BENEFITS AND EXPENSES_

This sheet is designed to give approximate values for compensation packages. A pastor's circumstances may affect the actual compensation amounts for Social Security Allowance and Portico Benefits Services contributions. Consult with the Portico Benefits Services at their web site (<https://employerlink.porticobenefits.org/>) for more information.

<u>Section A - Compensation</u>	<u>2017</u>	<u>2018</u>
1. Cash Salary	_____	_____
2. Housing	_____	_____
a. Allowance (\$12,000 - \$15,000)	_____	_____
OR		
b. Parsonage Value (line 1 x 0.3)	_____	_____
Furnishings Allowance	_____	_____
Housing Equity Allowance	_____	_____
3. Subtotal (line 1 + line 2)	_____	_____
4. Social Security Allowance	_____	_____
If you choose to pay half Social Security [line 3 x 0.0765]	_____	_____
If you choose to pay full Social Security [line 3 x 0.153]	_____	_____
 <u>Section B – Board of Pensions Benefits</u>		
5. Determine Defined Compensation.		
Parsonage - add lines 1 and 4, multiply result by 1.3		
Housing allowance - add lines 1,2, and 4	_____	_____
6. Calculate benefits based on Defined Compensation (line 5) using the Portico Benefits Services calculator .	_____	_____
a. Pension Contributions	_____	_____
b. Health, Death Benefit, Disability, Administration	_____	_____
c. Total Board of Pensions benefits (line 6a+6b)	_____	_____
 <u>Section C – Expenses of Ministry</u>		
7. Allowances		
a. Continuing Education and Books	_____	_____
b. Car Allowance or Mileage Reimbursement	_____	_____
c. Medical Reimbursement	_____	_____
d. Sabbatical Reserve Fund	_____	_____
e. Other	_____	_____

While Section C is not directly compensation paid to the pastor, these are ministry expenses of the congregation that are directly attributable to the work of the pastor.