

2019 Minimum Salary Recommendations (not including housing)
Northern Great Lakes Synod - ELCA

| | <u>BASE</u> | <u>SOCIAL SECURITY *</u> | <u>TOTAL</u> |
|-------------------|-------------|------------------------------|--------------|
| Seminary Graduate | \$37,800 | \$3,759 | \$41,559 |
| After year 1 | \$38,100 | \$3,789 | \$41,889 |
| After year 2 | \$38,400 | \$3,819 | \$42,219 |
| After year 3 | \$38,900 | \$3,869 | \$42,769 |
| After year 4 | \$40,000 | \$3,978 | \$43,978 |
| After year 5 | \$40,400 | \$4,018 | \$44,418 |
| After year 6 | \$41,100 | \$4,087 | \$45,187 |
| After year 7 | \$41,800 | \$4,157 | \$45,957 |
| After year 8 | \$42,500 | \$4,227 | \$46,727 |
| After year 9 | \$43,400 | \$4,316 | \$47,716 |
| After year 10 | \$44,500 | \$4,426 | \$48,926 |
| After year 11 | \$45,500 | \$4,525 | \$50,025 |
| After year 12 | \$46,600 | \$4,634 | \$51,234 |
| Years 13-15 | \$49,900 | \$4,963 | \$54,863 |
| Years 16-20 | \$52,100 | \$5,181 | \$57,281 |
| After 20 years | \$56,500 | \$5,619 | \$62,119 |
| After 25 years | \$59,700 | \$5,937 | \$65,637 |

* Assumes 30% included for use of parsonage

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| <p>When a parsonage is not provided, a housing allowance of \$12,000 to \$15,000 should be provided</p> |
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WORKSHEET FOR YEAR 2019 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>2018</u> | <u>2019</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.