

**Salary Calculation for Clergy
per 2017 Synod Guidelines
Years of Service: 1 & 5 vs. Contract Pastor**

		Year 1 Full-Time	Year 1 1/2 Time	Year 5 Full-Time	Year 5 1/2 Time	Contract 20 hr / wk \$33/hr. ⁷
Cash Salary ¹		39,945.00	19,972.50	43,141.00	21,570.50	34,320.00
Housing Allowance ^{1,2}		21,000.00	10,500.00	21,000.00	10,500.00	
Social Security Allowance ³	8.235%	<u>5,018.82</u>	<u>2,509.41</u>	<u>5,282.01</u>	<u>2,641.01</u>	
Total "Defined" Compensation		65,963.82	32,981.91	69,423.01	34,711.51	34,320.00
<u>Portico Benefits:</u>						
Health Benefits						
Member & spouse ⁴		12,797.04	9,612.00	13,776.00	10,176.00	
Pension ^{1,5}	10.00%	6,596.38	3,298.19	6,942.30	3,471.15	
Disability ^{1,5}	3.00%	1,978.91	989.46	2,082.69	1,041.35	
Grp Life, and Retiree Support ^{1,5}	1.00%	659.64	329.82	694.23	347.12	
Total Portico Benefits		<u>22,031.98</u>	<u>14,229.47</u>	<u>23,495.22</u>	<u>15,035.61</u>	- ⁸
Total Compensation & Portico Benefits		87,995.80	47,211.38	92,918.23	49,747.12	34,320.00
Continuing Education ¹		800.00	400.00	800.00	400.00	400.00
Pubs, Books, Prof Exps ¹		<u>500.00</u>	<u>250.00</u>	<u>500.00</u>	<u>250.00</u>	<u>250.00</u>
Total Annual Package ⁶		<u><u>89,295.80</u></u>	<u><u>47,861.38</u></u>	<u><u>94,218.23</u></u>	<u><u>50,397.12</u></u>	<u><u>34,970.00</u></u> ⁹
	Difference from Full-time		(41,434.42)		(43,821.12)	Yr 1 (54,325.80) Yr 5 (59,248.23)

¹ As noted in the heading per 2017 guidelines.

² Housing Allowance Amount is a minimum amount and varies per location

³ Social Security Allowance is 8.235% ([7.65% x 7.65%] + 7.65%) of the total of Line 1 + Line 2

⁴ Based on 2016 (2017 not yet available) Gold+ Plan. Member & Spouse used as it is the middle cost; member only is lower and member, spouse, & children is higher. (Used age of 25 years old for Year 1 and 33 years old for Year 5.) 2017 rates will increase by 5%. Note: contributions also increase about 2% each year as plan members age.

⁵ Based on Portico 2017 published rates.

⁶ Assumes mileage reimbursement rather than auto allowance.

⁷ Hourly rate is negotiable. Typically ranges \$30 - \$35 per hour. Used a "mid-point" rate.

⁸ No benefits calculated, however, contract pastors can, and some do, receive benefits.

⁹ May have to increase amount to cover commute mileage for distance traveled.