At the time you prepare your budget, you may want to adjust this figure based on the Consumer Price Index at the time, or the projected inflation rate for 2020.

<table>
<thead>
<tr>
<th>Minimum Full-Time Cash Salary including Housing Allowance</th>
<th>Ordained</th>
<th>Authorized Ministers with Lay Ministerial Standing (85%)</th>
<th>Your Calculations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$73,329</td>
<td>$62,533</td>
<td></td>
</tr>
</tbody>
</table>

If a parsonage is provided deduct 30% **

Experience Differential assumes a positive evaluation
(a) Years 1-15 - add $750.00 per year: No. of yrs. ___ x $750 =______________
(b) If experience is over 15 years, begin with $11,250 (15yrs. X $750) and add $100 per each additional year.
   No. of additional years ___x $100 = (c)__________________
   $11,250 + (c) =__________________

Worship Attendance Differential (Average 2020 in-person)
100-150 – add $500;
151-250 – add $1,000;
251-400 – add $1,500;
Over 401 – add $2,000

** When a parsonage is provided the cash salary is reduced, however, the Pension, Social Security Allowance and Life and Disability Figures should be calculated without the deduction since Pastor’s are taxed on the value of the parsonage as if it were compensation for Social Security purposes.