

## Penn Northeast Conference 2022 Full Time Authorized Minister's Compensation Worksheet

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 2021.	Ordained	Authorized Ministers with Lay Ministerial Standing (85%)	Your Calculations
Minimum Full-Time Cash Salary including Housing Allowance	\$75,329	\$64,200	
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 = _____ or (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) = _____	TOTAL +	+	+
Worship Attendance Differential (Average 2021 in-person) 100-150 – add \$500; 151-250 – add \$1,000; 251-400 – add \$1,500; Over 401 – add \$2,000	+	+	+
<b>Compensation*</b>			
<b>Benefits</b>			
Social Security Off-set (7.65% of Compensation)			
Pension/Annuity (14% of Compensation)			
Medical & Dental Plan A is recommended for Pastor and Spouse.			
Life and Disability (1.5% of Compensation)			
Worker's Compensation Insurance			
<b>Professional Expenses:</b>			
Continuing Education, Pastoral Excellence Group, Sabbatical Savings			
Mileage Reimbursement			
Professional Expenses			
Conference/Wider Church Expense			
<b>Total Professional Expenses:</b>			
<b>Total of Compensation, Benefits, and Professional Expenses</b>			

\*\* 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.