

Minister of Religion - Ordained (Pastor, Associate, etc.) Worksheet

Name sample name of pastor to become effective **January 1, 2010**

Years of Experience completed 10 Degree level: Master Div Line Step

Salary Computation Salary Schedule Base = \$ 31,067 A 1
 County Multiplier = 1 B 2
County Base = A x B = C \$31,067 C 3

add for Education Level

	education	multiplier
Chart XXX	Master Div	0.000
	1/2 STM	0.050
	STM	0.100
	earned Dr	0.200

[multiplier from chart XXX] 0.00 D 4
 pastor base 0.25 E
D + E = F 0.25 F 5
 education addition **C x F = G** \$7,767 G 6
county base + education addition = Position Base C + G = H \$38,834 H 7

add for Experience

	years multiplier		years multiplier		years multiplier		years multiplier		years multiplier		years multiplier	
	years	multiplier	years	multiplier	years	multiplier	years	multiplier	years	multiplier	years	multiplier
Chart YYY	0	1.00	7	1.26	14	1.47	21	1.62	28	1.73	35	1.80
	1	1.04	8	1.29	15	1.50	22	1.64	29	1.74	36	1.81
	2	1.08	9	1.32	16	1.52	23	1.66	30	1.75	37	1.82
	3	1.12	10	1.35	17	1.54	24	1.68	31	1.76	38	1.83
	4	1.16	11	1.38	18	1.56	25	1.70	32	1.77	39	1.84
	5	1.20	12	1.41	19	1.58	26	1.71	33	1.78	40	1.85
6	1.23	13	1.44	20	1.60	27	1.72	34	1.79	40+	1.85	

[multiplier from chart YYY] 1.35 I 8
education base + experience multiplier F + I = J 1.60 J 9
county base x (education base + experience multiplier) C x J = K \$49,707 K 10

add for Congregation Size

	communicants	multiplier
Chart ZZZ	0 - 250	0.000
	251 - 400	0.100
	401 - 800	0.200
	801 - 1200	0.250
	1200 +	0.300
	2 or more congregations	0.100

[multiplier from chart ZZZ] 0.300 L 11
 multiplier for Head Pastor
 position base line H \$38,834 M 12
size addition L x M = N \$11,650 N 13

deduction for parsonage

only if applicable county base [20 %] 0.00 O
 deduction **O x P = Q** \$0 P 14

Total Salary K + N = R [if parsonage K + N - Q = R] \$61,357 R 15

Self Employment Tax Allowance

Total Salary line R \$61,357 S 16
 [predetermined %] [suggested 0.0765] 0.0765 T

Self Employment Tax Allowance Salary S x T = U \$4,694 U 17

Combined Salary and Self Employment Tax Allowance R + U = V \$66,051 V 18

Other compensation:

Housing Allowance Combined Salary line R or V \$66,051 W 19
 [predetermined % or dollar amount] 50% X 20

Housing Allowance [W x X(%) = Y] or [Y or W - X(\$) = Y] \$33,026 Y 21

Professional Expenses [maximum budgeted amount] \$1,000 Z 22