

INSTRUCTIONS FOR USE WITH NON-CALLED WORKER WORKSHEET

DIRECTIONS: In order to assist you in calculating the salary of a “Non – Called Worker” please use this instruction sheet. If you have any questions, please call the Southern Illinois District Office at 618-234-4767.

STEP

- 1 First, open the booklet titled Guidelines for Salaries and Related Benefits for Pastors and Commissioned Church Workers of the Southern Illinois District. Secondly, \$29,552 represents the beginning base for the District schedule in 2008. Place that number (**\$29,552**) on **line A** of the worksheet.
- 2 Locate your County Multiplier on page 4 of the booklet and place it on **line B** of the worksheet.
- 3 Take line A, multiply it by line B and place your answer on **line C** of the worksheet.
4. Use the multiplier from the Chart X on the worksheet that is appropriate for your worker’s position and place the percentage on **line D** of the worksheet.
5. Take the numeral on line C, multiply it by the percentage on line D and place your answer on **line E** of the worksheet.
6. Find the number of years the worker has completed on Chart Y and place its corresponding multiplier on **line F** of the worksheet.
7. Take the numeral on line E, multiply it by line F and place the answer on **line G** of the worksheet.
- 8a. If the worker has no extra duties you are finished. Yea – Praise the Lord!
- 8b. If the worker has extra duties use Chart Z to increase the workers compensation for extra duty and place the multiplier on **line H** of the worksheet.
9. Take the numeral from line E and place it on **line I** of the worksheet
10. Take the multiplier from line H, multiply it by the numeral on line I and place the answer on **line J** of the worksheet.
11. Take the numeral on line G and add it to the numeral on line J and place the answer on **line K** of the worksheet. Congratulations, you have completed the worksheet. Good job!

INSTRUCTIONS FOR USE WITH MINISTER of RELIGION - COMMISSIONED (TEACHER, DCE, DEACONESS, DE) WORKSHEET

DIRECTIONS: In order to assist you in calculating the salary of a “Minister of Religion - Commission” please use this instruction sheet. If you have any questions, please call the Southern Illinois District Office at 618-234-4767.

STEP

- 1 First, open the booklet titled Guidelines for Salaries and Related Benefits for Pastors and Commissioned Church Workers of the Southern Illinois District. Secondly, \$29,552 represents the beginning base for the District schedule in 2008. Place that number (**\$29,552**) on **line A** of the worksheet.
- 2 Locate your County Multiplier on page 4 of the booklet and place it on **line B** of the worksheet.
- 3 Take the numeral on line A, multiply it by the multiplier on line B and place your answer on **line C** of the worksheet.
- 4 Use the multiplier from Chart XX (Education Level) on the worksheet that is appropriate for your worker and place that percentage on **line D** of the worksheet.
- 5 Take the numeral on line C, multiply it by the percentage on line D and place your answer on **line E** of the worksheet.
- 6 Take the numeral on line C and line E, add them together and place the sum on **line F** of the worksheet.
- 7 Find the number of years the worker has completed on Chart YY and place its corresponding multiplier on **line G** of the worksheet.
- 8 Take the multiplier on line D and G, add them together and place the sum on **line H** of the worksheet. (Be sure to line up the decimal points.)
- 9 Take the numeral on line C, multiply it by line H and place your answer on **line I** of the worksheet.
- 10a If appropriate, use Chart ZZ (Extra Duty) to increase the workers compensation and place the multiplier on **line J** of the worksheet.
- 10b If the worker has no “Extra Duty” place zero on **line I** and proceed to step 13.
- 11 Take the numeral you find on line F and place it on **line K**. You are half way done!
- 12 Take the multiplier on line J times the numeral on line K and place the answer on **line L** of the worksheet.
- 13a. If the worker is not provided a house (Teacherage) place a zero on **line O** and proceed to step 14.
- 13b. If a house (Teacherage) is provided for the worker, place the numeral you find on line C on line N of the worksheet. Then take the percentage on line M times the numeral on line N and place your answer on **line O** of the worksheet.

- 14 Take the numeral on line I, add it to the numeral on line L (this could be zero if the worker has no "Extra Duty), take that total and subtract the number on line O (this could be zero if no house is provided) and place the answer on **line P** of the worksheet.
- 15 Take the numeral on line P and place it on **line Q** of the worksheet.
- 16 Place 0.0765 on **line R** of the worksheet. This represents one-half of the full Self Employment Rate, which the Salary Schedule Guidelines states should be given to the worker. Now take the numeral on line Q times the percentage on line R and place the answer on **line S** of the worksheet.
- 17 Add together the numerals on line P and S and place the sum on **line T** of the worksheet.
- 18 The area titled "Other compensation" in no way increases the worker's salary but simply classifies the compensation into categories for income tax reporting purposes. Take the salary of the worker that is on line T or P (if you do not compensate one-half of the Self Employment Tax Rate to your worker) and place it on **line U** on the worksheet.
- 19 For Housing Allowance, place the determined percentage or dollar amount allowed by your congregation or as determined by the worker on **line V** of the worksheet.
- 20 Multiply the numeral on line U by the percentage on line V and place the answer on **line W** of the worksheet. This number represents the housing allowance of the worker. Housing allowance is not taxable income for Federal and Illinois taxes. Housing allowance is considered taxable income in regards to Self Employment Tax.
21. Employees will be directly reimbursed upon presenting proof of personal payment for **Professional Expenses**, which include such items as local transportation, overnight travel (including lodging and meals), entertainment, books and subscriptions, education, and professional dues. This method is most favorable because tax regulations permit the congregation or other employer not to report the reimbursement as compensation on Form W-2. Please consult the Synod's Congregational Treasurer's Manual for specific details. If the congregation determines a maximum amount they will reimburse for Professional Expenses, place that dollar amount on **line X**. Congratulations, you have completed the worksheet. May God bless your work!

INSTRUCTIONS FOR USE WITH MINISTER of RELIGION – ORDAINED (PASTOR, ASSOCIATE, ETC.) WORKSHEET

DIRECTIONS: In order to assist you in calculating the salary of a “Minister of Religion - Ordained” please use this instruction sheet. If you have any questions, please call the Southern Illinois District Office at 618-234-4767.

STEP

- 1 First, open the booklet titled Guidelines for Salaries and Related Benefits for Pastors and Commissioned Church Workers of the Southern Illinois District. Secondly, \$29,552 represents the beginning base for the District schedule in 2008. Place that number (**\$29,552**) on **line A** of the worksheet.
- 2 Locate your County Multiplier on page 4 of the booklet and place it on **line B** of the worksheet.
- 3 Take the numeral on line A, multiply it by the multiplier on line B and place your answer on **line C** of the worksheet.
- 4 Use the multiplier from the Chart XXX (Education Level) that is appropriate for your worker and place that percentage on **line D** of the worksheet.
- 5 Add the multiplier on line D and E together and place the sum on **line F** of the worksheet.
- 6 Take the numeral on line C times the multiplier of line F and place your answer on **line G** of the worksheet.
- 7 Add the numeral on line C and line G together and place the sum on **line H** on the worksheet.
- 8 Find the number of years the worker has completed on Chart YYY and place its corresponding multiplier on **line I** of the worksheet.
- 9 Take the multiplier on line F and I, add them together and place the sum on **line J** of the worksheet. (Be sure to line up decimal points.)
- 10 Take the numeral on line C, multiply it by line J and place your answer on **line K** of the worksheet. You are half way through the worksheet. Take your time, you can do it!
- 11a If appropriate, use Chart ZZZ (“Congregation Size”) to increase the workers compensation and place the multiplier on **line L** of the worksheet.
- 11b If the worker has no additions for “Congregation Size” place zero on **line N** and proceed to step 14.
- 12 Take the numeral you find on line H and place it on **line M**.
- 13 Take the multiplier on line L times the numeral on line M and place the answer on **line N** of the worksheet.
- 14a If the worker is not provided a house (Parsonage), put a zero on **line Q** proceed to step 15.

- 14b If a house (Parsonage) is provided for the worker, place the numeral you find on line C on line P of the worksheet. Then take the percentage on line O times the numeral on line P and place your answer on **line Q** of the worksheet.
- 15 Take the numeral on line K, add it to the numeral on line N (this could be zero if the worker has no additional compensation due to “Congregation Size), take that total and subtract the number on line Q (this could be zero if no house is provided) and place the answer on **line R** of the worksheet.
- 16 Take the numeral on line R and place it on **line S** of the worksheet.
- 17 Place 0.0765 on **line T** of the worksheet. This represents one-half of the full Self Employment Rate, which the Salary Schedule Guidelines states should be given to the worker. Now take the numeral on line S times the percentage on line T and place the answer on **line U** of the worksheet.
- 18 Add together the numerals on line R and U and place the sum on **line V** of the worksheet.
- 19 The area titled “Other compensation” in no way increases the worker’s salary but simply classifies the compensation into categories for income tax reporting purposes. Take the salary of the worker that is on line R or V (if you do not compensate one-half of the Self Employment Tax Rate to your worker) and place it on **line W** on the worksheet.
- 20 Place the determined percentage or dollar amount allowed by your congregation or as determined by the worker on **line X** of the worksheet.
- 21a Multiply the numeral on line W by the percentage on line X and place the answer on **line Y** of the worksheet. This number represents the housing allowance of the worker. Housing allowance is not taxable income for Federal and Illinois taxes. Housing allowance is considered taxable income in regards to Self Employment Tax.
- 21b If the worker’s housing allowance is designated as a dollar amount, take the numeral on line X and subtract it from the total salary listed on line W and place the answer on **line Y**. Housing allowance is not taxable income for Federal and Illinois taxes. Housing allowance is considered taxable income in regards to Self Employment Tax.
- 22 Employees will be directly reimbursed upon presenting proof of personal payment for **Professional Expenses**, which include such items as local transportation, overnight travel (including lodging and meals), entertainment, books and subscriptions, education, and professional dues. This method is most favorable because tax regulations permit the congregation or other employer not to report the reimbursement as compensation on Form W-2. Please consult the Synod’s Congregational Treasurer’s Manual for specific details. If the congregation determines a maximum amount they will reimburse for Professional Expenses, place that dollar amount on **line Z**. Congratulations, you have completed the worksheet. May God bless your work!