



**Northwestern Ohio Synod**  
Evangelical Lutheran Church in America

**Compensation Worksheet for Rostered Minister of  
Word and Sacrament (Ordained Pastor)  
with Housing Allowance**

*\*\*Please note that only lines applicable to **Ordained Pastor** with **Housing Allowance** are included on this worksheet.\*\**

**Step 1: Determining Salary Compensation**

A. Guideline Base Salary \_\_\_\_\_

B. Additional / Merit Compensation \_\_\_\_\_

C. **Total Salary Compensation: (A + B)**      \$ \_\_\_\_\_  
Total Salary C

**Step 2: Determining Housing Allowance**

D. Method 1: Percentage of Base Salary (*Without Parsonage*)

$$\frac{\text{_____}}{\text{Base Salary}} \times \frac{\text{_____}}{\%} = \text{_____}$$

= Housing Allowance D

E. Method 2: Median Home Value (*Without Parsonage*)

$$\frac{\text{_____}}{\text{Median Home Value}} \times \frac{\text{_____}}{\%} \times \frac{12 \text{ months}}{12 \text{ months}} = \text{_____}$$

= Housing Allowance E

G. **Total Housing Allowance (D or E)**      \$ \_\_\_\_\_  
Total Housing Allowance G

**Step 3: Determining Total Defined Compensation**

H. Social Security Allowance:

$$\frac{\text{_____}}{\text{Total Salary C}} + \frac{\text{_____}}{\text{Total Housing G}} = \text{_____}$$

= Social Security Base

$$\frac{\text{_____}}{\text{Social Security Base}} \times \frac{7.65\%}{\text{Employer Rate}} = \text{_____}$$

= Social Security Allowance H

**I. Total Defined Compensation**

$$\frac{\text{_____}}{\text{Total Salary C}} + \frac{\text{_____}}{\text{Total Housing G}} + \frac{\text{_____}}{\text{Social Security Allowance H}} = \$ \text{_____}$$

= **Total Defined Compensation I**

**Step 4: Determining Portico Benefits**

Use the benefit calculator available at:

<https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>

- J. Health Benefits: \_\_\_\_\_
- K. Retirement: \_\_\_\_\_
- L. Disability: \_\_\_\_\_
- M. Basic Group Life: \_\_\_\_\_
- N. Retiree Support: \_\_\_\_\_
- P. Health Waiver Bonus \_\_\_\_\_
- Q. **Total Benefits:** (J + K + L + M + N + P)                      \$ \_\_\_\_\_  
Total Benefits Q

**Step 5: Determining Additional Congregational Expenses**

- R. Mileage Reimbursement: \_\_\_\_\_
- S. Continuing Education: \_\_\_\_\_
- T. Professional Expenses: \_\_\_\_\_
- U. Additional Covered Expenses: \_\_\_\_\_
- W. **Total Additional Expenses:** (R + S + T + U)                      \$ \_\_\_\_\_  
Total Additional Expenses W

**Step 6: Determining Total Financial Cost to Congregation**

- X. **Total Compensation Package:**                                              \$ \_\_\_\_\_  
Total Salary C + Total Housing G + Social Security Allowance H + Total Benefits Q +  
Total Additional Expenses W

**Step 7: Determining Intangible Benefits**

- Vacation: \_\_\_\_\_ weeks (including \_\_\_\_\_ Sundays)
- Family Leave: \_\_\_\_\_ weeks
- Continuing Education: \_\_\_\_\_ weeks
- Sabbatical: \_\_\_\_\_ weeks after serving 6 years