



Northwestern Ohio Synod
 Evangelical Lutheran Church in America

Compensation Worksheet for Rostered Minister of Word and Sacrament (Ordained Pastor) with Parsonage

Please note that only lines applicable to **Ordained Pastor** with **Parsonage** 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

- F. Furnishings Allowance _____
- G. Total Housing: (= F) \$ _____**
Total Housing Allowance G

Step 3: Determining Defined Compensation

- H. Social Security Allowance:
- | | | | | |
|----------------------|---|-------------------------------|-------------------------------|------------------------|
| _____ | x | 1.3 | = | _____ |
| Total Salary C | x | Housing Equivalency
Factor | | Subtotal |
| | | | | |
| _____ | + | _____ | = | _____ |
| Subtotal | | + Furnishings Allowance F | | = Social Security Base |
| | | | | |
| _____ | x | 7.65% | = \$ _____ | |
| Social Security Base | x | Employer Rate | = Social Security Allowance H | |

I. Total Defined Compensation

$$\begin{array}{rcl}
 \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} = \underline{\hspace{2cm}} \\
 \text{Total Salary C} & + & \text{Social Security} \\
 & & \text{Allowance H} \\
 \\
 \underline{\hspace{2cm}} & \times & 1.3 = \underline{\hspace{2cm}} \\
 \text{Subtotal} & \times \text{Housing Equivalency} & \\
 & \text{Factor} & \\
 \\
 \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} = \$ \underline{\hspace{2cm}} \\
 \text{Subtotal} & + \text{Housing Allowance G} & = \text{Total Defined Compensation I}
 \end{array}$$

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: _____
- O. Housing Equity Allowance: _____
- P. Health Waiver Bonus: _____
- Q. **Total Benefits:** (J + K + L + M + N + O + P) \$ _____
Total Benefits R

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 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