



## 2012 Pastoral Services Worksheet for Pastors who Own/Rent a Home

Name of pastor: \_\_\_\_\_

Position: \_\_\_\_\_

Percent time: \_\_\_\_\_ Credited years of experience: \_\_\_\_\_

### I. Pastoral compensation

(see instructions for detailed explanation of each line item)

<b>A</b> Base salary .....	\$ _____
<b>B</b> Increments for years of service .....	\$ _____
<b>C</b> Education consideration .....	\$ _____
<b>D</b> Compensation in lieu of church-provided parsonage <sup>1</sup> .....	\$ _____
<b>E Total of lines A, B, C, and D</b> .....	\$ _____
<b>F</b> Social Security allowance ( <b>E</b> × 7.65%) .....	\$ _____
<b>G Social Security taxable income (E + F)</b> .....	\$ _____
<b>H</b> Pastor's housing allowance estimate <sup>2</sup> .....	\$ _____
<b>I Income reportable to IRS as wages on W-2 or Form 1099 (G - H)</b> .....	\$ _____
<b>J</b> Contribution to retirement fund ( <b>E</b> × 10%) .....	\$ _____
<b>K</b> Contribution toward health insurance premium .....	\$ _____
<b>L Pastor's total compensation (G + J + K)</b> .....	\$ _____

### II. Accountable business reimbursements

<b>M</b> Hospitality .....	\$ _____
<b>N</b> Car allowance at current IRS rate .....	\$ _____
<b>O</b> Continuing education (seminars, books, workshops) .....	\$ _____
<b>P</b> Professional dues .....	\$ _____
<b>Q</b> BIC conferences (travel costs and registration fees) .....	\$ _____
<b>R Total reimbursements (M + N + O + P + Q)</b> .....	\$ _____

**III. Total pastoral compensation/remuneration for 2012 (L + R)** .....

\$ \_\_\_\_\_



## Recommended Annual Paid Time Off for Vacations and Holidays

The following annual benefits are recommended in addition to total pastoral remuneration provided.

### Vacation

Years of service	Weeks vacation per annum*	Number of Sundays included
1 to 5	2	2
6 to 10	3	3
11 to over	4	4

\* When calculating the equivalent number of vacation days, multiply the number of days your pastor is contracted to work during a standard work week times weeks of vacation recommended (e.g., 4 days per week, including Sundays × 2 weeks for a pastor with 2 years of service equals 8 days of vacation, 2 of which can be Sundays).

**10 paid holidays:** New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving, Christmas, 3 personal days

**Denominational involvement:** Three Sundays per annum for Regional Conference, General Conference, and camp meetings, as needed. Also, up to two additional Sundays for ministry and resource appointments outside the congregation may be negotiated with the church board.

1 *Calculating a fair amount for housing: Traditionally, Brethren in Christ pastors have received a base salary, increments for years of service and educational considerations while living in a church-provided parsonage. Pastors who own or rent their home should receive additional compensation in support of housing costs. Possible benchmarks for determining a reasonable compensation in lieu of a church-provided parsonage include:*

*(1) the value of a church-provided parsonage, plus utilities; or*

*(2) the cost of buying, furnishing, and maintaining a median-priced house in the church's community. A realtor or bank representative can be helpful in assessing the local housing market.*

2 *Use the Housing Allowance Worksheet to calculate, document, and approve this amount.*