



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. Median Home Value _____
- E. Chosen Percentage _____
(between 1.35-1.75)
- F. **Total Housing Allowance**
- _____ X _____ % X 12 months = _____
 Median Home Value X Percentage X 12 months = **Housing Allowance F**

Step 3: Determining Total Defined Compensation

- G. Social Security Allowance:
- _____ + _____ = _____
 Total Salary C + Total Housing F = Social Security Base
- _____ x 7.65% = _____
 Social Security Base x Employer Rate = Social Security Allowance G

H. Total Defined Compensation

_____ + _____ + _____ = \$ _____
 Total Salary C + Total Housing F + Social Security Allowance G = **Total Defined Compensation H**

Step 4: Determining Portico Benefits

Use the benefit calculator available at:

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

- I. Health Benefits: _____
- J. Retirement: _____
- K. Disability: _____
- L. Basic Group Life: _____
- M. Additional Benefits: _____
- N. Health Insurance Waiver Bonus _____

O. **Total Benefits:** (I + J + K + L + M + N) \$ _____
Total Benefits O

Step 5: Determining Additional Congregational Expenses

- P. Mileage Reimbursement: _____
- Q. Continuing Education: _____
- R. Professional Expenses: _____
- S. Additional Covered Expenses: _____

T. **Total Additional Expenses:** (P+ Q + R + S) \$ _____
Total Additional Expenses T

Step 6: Determining Total Financial Cost to Congregation

U. **Total Compensation Package:** \$ _____
Total Salary C + Total Housing F + Social Security Allowance G + Total Benefits O +
Total Additional Expenses T Total Package U

Step 7: Determining Intangible Benefits

Please see the compensation guidelines packet for minimums on these numbers if you have any questions about where to start.

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