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 _____
(Recommended: 1.25)

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