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 _____
Total Furnishing Allowance F

Step 3: Determining Defined Compensation

G. 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 G

H. Total Defined Compensation

(_____ x ___1.3_____) + _____ + _____ = **$**_____
Total Salary C Housing Equivalency Factor Furnishing Allowance Social Security G **Total Defined Compensation**

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: _____

Determining Housing Equity Allowance

N. Median Home Value _____

O. Chosen Percentage (Recommended 1.25) _____

P. Total Housing Allowance

_____ X _____ % X 12 months = _____
Median Home Value X Chosen Percentage X 12 months = **Housing Allowance P**

_____ X 13 % = _____
Housing Allowance P X Percentage = **Housing Allowance Q**

Q. Housing Equity Allowance: _____

R. Health Insurance Waiver Bonus: _____

S. Total Benefits: (I + J + K + L + M + Q + R) **$** _____
Total Benefits S

Step 5: Determining Additional Congregational Expenses

T. Mileage Reimbursement: _____

U. Continuing Education: _____

V. Professional Expenses: _____

W. Additional Covered Expenses: _____

X. Total Additional Expenses: (T + U + V + W) **$** _____
Total Additional Expenses X

Step 6: Determining Total Financial Cost to Congregation

Y. Total Compensation Package: **$ _____**

Total Salary C + Total Furnishing F + Social Security G + Total Benefits S + Total Additional Expenses X

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