



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:
- $$\frac{\text{_____}}{\text{Total Salary C}} \times \frac{1.3}{\text{Housing Equivalency Factor}} = \frac{\text{_____}}{\text{Subtotal}}$$
- $$\frac{\text{_____}}{\text{Subtotal}} + \frac{\text{_____}}{\text{Furnishings Allowance F}} = \frac{\text{_____}}{\text{Social Security Base}}$$
- $$\frac{\text{_____}}{\text{Social Security Base}} \times \frac{7.65\%}{\text{Employer Rate}} = \$ \frac{\text{_____}}{\text{Social Security Allowance G}}$$

H. Total Defined Compensation

$$\left(\frac{\text{_____}}{\text{Total Salary C}} \times \frac{1.3}{\text{Housing Equivalency Factor}} \right) + \frac{\text{_____}}{\text{Furnishing Allowance}} + \frac{\text{_____}}{\text{Social Security G}} = \$ \frac{\text{_____}}{\text{Total Defined Compensation}}$$

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 _____
(between 1.35-1.75)
- P. Total Housing Allowance

$$\frac{\text{_____}}{\text{Median Home Value}} \times \frac{\text{_____}}{\text{Chosen Percentage}} \% \times 12 \text{ months} = \frac{\text{_____}}{\text{_____}} = \text{Housing Allowance P}$$

$$\frac{\text{_____}}{\text{Housing Allowance P}} \times 13 \% = \frac{\text{_____}}{\text{_____}} = \text{Housing Allowance Q}$$

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