

**Penn Northeast Conference
2019 Full Time Authorized Minister's Compensation Worksheet**

	Ordained	Authorized Ministers with Lay Ministerial Standing (85% of ordained)	Your Calculations
Minimum Full-Time Cash Salary including Housing Allowance	\$71,960	\$61,166	
If a parsonage is provided deduct 30% **	-	-	-
Experience Differential assumes a positive evaluation (a) Years 1-15 - add \$750.00 per year: No. of yrs. ____ x \$750 = _____ or (b) If experience is over 15 years, begin with \$11,250 (15yrs. X \$750) and add \$100 per each additional year. No. of additional years ____ x \$100 = (c) _____ \$11,250 + (c) = _____ TOTAL +			
Worship Attendance Differential Average Attendance: (Use Yearbook Number) 100-150 – add \$500; 151-250 – add \$1,000; 251-400 – add \$1,500; Over 401 – add \$2,000 +			
Compensation*			
Benefits			
Social Security Off-set (7.65% of Compensation)			
Pension/Annuity (14% of Compensation)			
Medical & Dental Plan A is recommended for Pastor and Spouse.			
Life and Disability (1.5% of Compensation)			
Worker's Compensation Insurance			
Professional Expenses:			
Continuing Education, Pastoral Excellence Group, Sabbatical Savings			
Mileage Reimbursement			
Professional Expenses			
Conference/Wider Church Expense			
Total Professional Expenses:			
Total of Compensation, Benefits, and Professional Expenses			

** When a parsonage is provided the cash salary is reduced, however, the Pension, Social Security Allowance and Life and Disability Figures should be calculated without the deduction since Pastor's are taxed on the value of the parsonage as if it were compensation for Social Security purposes.