## Penn Northeast Conference 2024 Full Time Authorized Minister's Compensation Worksheet

At the time you prepare your budget, you may want to adjust this figure based on the Consumer Price Index at the time, or the projected inflation rate for 2023.	Ordained	Authorized Ministers with Lay Ministerial Standing (85%)	Your Calculations
Minimum Full-Time Cash Salary including Housing Allowance			
	\$78342	\$66,591	
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 $x = (c)$			L
\$11,250 + (c) =  TOTAL +	-	Τ	
Worship Attendance Differential (Average past 18 months in person)			
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 pastors are taxed on the value of the parsonage as if it were compensation for Social Security purposes. 7/18/2023