

Penn Northeast Conference 2025 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 2024.	Ordained	Authorized Ministers with Lay Ministerial Standing (90%)	Your Calculations
Minimum Full-Time Cash Salary including Housing Allowance	\$80,692	\$72,623	
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 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 for Pastor and Eligible Immediate Family Members			
Life and Disability (1.5% of Compensation)			
Malpractice 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.
 August 2024