

**NORTHEASTERN IOWA SYNOD**  
**Compensation Worksheet for a Rostered Minister Receiving a Housing Allowance**

Congregation(s) \_\_\_\_\_

Name of Pastor \_\_\_\_\_ Years of Service \_\_\_\_\_

Start Date: \_\_\_\_\_

**Do not use commas  
in numbers**

**A. COMPENSATION/SALARY**

1. Base salary paid to pastor

*Note: For First Call pastors, base salary increases will follow synod guidelines for at least the first three years.*

*It is appropriate to increase base pay beyond years of service for head of staff positions, advanced degrees, additional responsibilities, or merit.*

2. Housing Allowance (No Parsonage) Paid to Pastor.

For the initial calculation, this is the base salary x 30%. Once the call is issued, the pastor may raise or lower the amount of the housing allowance as needed. If the housing allowance is raised, the base salary is lowered by the same amount. If the housing allowance is lowered, the base salary is raised by the same amount. The pastor is responsible for determining the Fair Rental Value of the home with the assistance of a realtor or tax professional.

3. FICA Allowance Paid to Pastor as Additional Salary: (line 1 + 2) x 7.65%

Our nation's tax policy treats pastors as self-employed persons for FICA purposes. Where straight W-2 employees pay 7.65% of their income for FICA Tax, with the employer providing the remaining 7.65%, ordained clergy are required to pay the full 15.3% FICA Tax on income and housing. Congregations must provide a FICA Tax offset equivalent to the employer's portion of this tax which is paid as regular salary.

4. **TOTAL DEFINED COMPENSATION** (Add lines 1-3) \$ \_\_\_\_\_

**B. REIMBURSEMENTS *Required:***

1. Travel Reimbursement at current IRS rate (enter budgeted amount or leave blank)  
 Annual Allowance (enter budgeted amount for annual allowance)

\$ \_\_\_\_\_

2. Official required meetings (Synod Assembly & Fall Conference) \$ \_\_\_\_\_

3. Continuing Education (\$900 recommended for full-time call) \$ \_\_\_\_\_

4. Moving Expenses and Arrangement: \_\_\_\_\_ \$ \_\_\_\_\_

*(Note: Under the current federal tax code, moving expenses are considered a fringe benefit and must be included as taxable income on the pastor's W-2)*

*Recommended:*

5. Publications and Professional Expenses (\$700 recommended for full-time call) \$ \_\_\_\_\_

6. Amount set aside annually if Sabbatical Leave is offered (\$400 recommended) \$ \_\_\_\_\_

*(This is set aside by the congregation to pay for coverage while pastor is on sabbatical.)*

7. **TOTAL** for all items in section **B. REIMBURSEMENTS** \$ \_\_\_\_\_

**C. PAID BENEFITS**

To calculate retirement & medical you must sign into your Portico EmployerLink account, select "Resources" then "Understanding Portico's Benefits" and select "Calculators," or call Portico Customer Care at 800.352.2876.

1. Required Retirement Plan Contributions

Indicate percentage: 10% 11% 12% (% x Total Defined Compensation) \$ \_\_\_\_\_

2. Health + Disability + Basic Group Life

Plan Option:

Member only  Member & spouse  Member & children  
 Member, spouse, children  Coverage waived

3. Reimbursement for medical expenses not covered by medical plan (optional) \$ \_\_\_\_\_

4. **TOTAL** for all items in section **C. PAID BENEFITS** \$ \_\_\_\_\_

**D. OTHER BENEFITS**

5. Vacation	Four weeks including four Sundays
6. Continuing education	Two weeks including two Sundays
7. Sabbatical Leave	____ weeks after ____ years of service in this congregation
8. Parenting leave of	_____ weeks with full salary, housing, and benefits. <i>(Recommended 6 weeks)</i>

**E. AGREEMENTS****YES      NO**

1. We presently have or will establish a Mutual Ministry Committee.
2. Congregation has or will establish a Sabbatical Leave Policy.
3. Other \_\_\_\_\_
4. When calling a new seminary graduate, the congregation(s) must fully support the pastor participating in the Synod First Call Theological Education Program.

**F. OTHER PROVISIONS** (may be copied from the Mutual Expectations section of the Ministry Site Profile)

1. During this time period, the pastor will give special attention in ministry to the following:

- a. \_\_\_\_\_
- b. \_\_\_\_\_
- c. \_\_\_\_\_
- d. \_\_\_\_\_
- e. \_\_\_\_\_

2. The congregation will encourage this pastor's ministry in the following ways:

- a. \_\_\_\_\_
- b. \_\_\_\_\_
- c. \_\_\_\_\_
- d. \_\_\_\_\_
- e. \_\_\_\_\_

3. Other matters:

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**CONTACT PERSON:**

Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Address: \_\_\_\_\_