

Clergy Compensation Worksheet

1	Base cash salary (includes housing*)		
2	Merit increase		
3	Total base salary	(lines 1 + 2)	
4	Portion designated as housing allowance		
5	Social Security offset	(line 3 x 7.65%)	
6	Health & Dental Insurance		
7	Vision Insurance		
8	Life and Disability Insurance	(line 3 x 1.5%)	
9	Retirement annuity	(line 3 x 14%)	
10	Continuing Education		
11	Community of Practice		
12	Other benefits		
13	Total Benefits	(add lines 5-12)	
	Total Compensation Budget	(add lines 3 + 13)	

***A note about housing allowances:** The number of ministry settings with a parsonage in the Kansas-Oklahoma Conference is tiny and declining. A church working with a parsonage can calculate the equivalent at an average of 30% of the base cash salary.

However, in most cases, the housing allowance is paid to the minister to be applied according to the minister's calculations. A minister may claim as much as 100% or as little as 0 of the base cash salary as housing. The maximum amount is determined by the total dollar amount the minister can legally justify claiming under local fair housing values and other allowed housing expenses, according to IRS guidelines. This decision is entirely up to the minister, but it does need to be recorded in the call agreement and on an annual basis thereafter, as part of the annual budget process. This record is used for tax reporting purposes; the minister may eventually claim **less** than the designated amount as housing allowance on their taxes for a given year, but never **more** than the designated amount.