

2010 PASTORAL COMPENSATION AND BENEFITS WORKSHEET

I. Pastor's Salary

- | | |
|-----------------------------|----------|
| 1) Cash salary paid in 2009 | \$ _____ |
| 2) Other: (itemize) | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| 3) Total support in 2009 | \$ _____ |

II. 2010 Calculations

- | | |
|--|----------|
| 4) Total Paid in 2009 (line 3 above) | \$ _____ |
| 5) Add cost of living increase
(Increase of consumer price index) | \$ _____ |
| 6) Salary Increase | \$ _____ |
| 7) Other: (itemize) | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| 8) Total recommendation for 2010 | \$ _____ |

III. Local church expenses to be budgeted (not counted as salary/compensation/benefits) [Items to be included in the Accountable Reimbursement Plan (ARP) are in italics - items 1-4]

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|--|---|
| 1) <i>Travel at IRS rate (\$.55/mile - 2009 rate)*</i> | \$ _____ |
| 2) <i>Annual Conference Expense</i> | \$ _____ |
| 3) <i>Continuing Education for Pastor</i> | \$ _____ |
| 4) <i>Professional Expenses</i> | \$ _____ (books, publications, dues, meals) |
| 5) Housing Allowance | \$ _____ (if parsonage not supplied) |
| 6) Parsonage base telephone rate | \$ _____ |
| 7) Basic Cable TV (if no antenna provided) | \$ _____ |
| 8) Health Insurance | \$ _____ (\$17,520 for full time pastors) |
| 9) Church's Portion of Pastor's Pension - Part I
(see calculation below**) | \$ _____ |
| 10) Church's Portion of Pastor's Pension - Part II
(see calculation below***) | \$ _____ |

*IRS mileage reimbursement rate may change mid-year due to the recent increase in gasoline costs. Please budget accordingly. The Cabinet or Conference Business Administrator will notify you of any rate increases we may learn about.

**Church contribution to Pastor's Pension (Part I): For full-time pastors who live in parsonages: (2010 salary x 1.25) x .06 = annual pension bill. For full-time pastors who live in their own home: (2010 salary + housing allowance x .06) = annual pension bill. For part-time pastors and student local pastors: (2010 salary + housing allowance, if any) x .03 = annual pension bill.

***Church contribution to Pastor's Pension (Part II): Full-time Pastor = \$6,720; ¾ time Pastor = \$5,040; ½ time Pastor = \$3,360; ¼ time Pastor = \$1,680. (No charge for Lay Speakers, Supply Pastors or Retired Pastors serving a charge/church.)