

2021 Clergy Compensation Worksheet

Northern Great Lakes Synod

This sheet is designed to give approximate values for compensation packages. A pastor's circumstances may affect the actual compensation amounts for Social Security Allowance and Portico Benefit Services contributions. Consult with the Portico Benefit Services at: <https://employerlink.porticobenefits.org>. This worksheet is not meant to be used for calculating tax liabilities. Consult your reputable tax preparer. If you have question about this worksheet, please contact Betsy Koski, Synod Bookkeeper at bakoski@nglsynod.org.

2020

2021

Section A- Compensation

1. Cash Salary		
2. Housing (Allowance or Parsonage)		
a. Allowance (\$12,000-\$15,000)		
If parsonage, calculate below...		
b. Parsonage Value (line 1 * 0.3)		
c. Furnishings Allowance (amount over and above salary)		
3. Social Security Allowance/Offset (calculate one below)		
With Housing Allowance- 1/2 Offset (line 1+ line 2a) * 0.0765		
With Parsonage-1/2 Offset (line 1 + line 2b + line 2c) * 0.0765		
With Housing Allowance-Full Offset (line 1 + line 2a) *0.153		
With Parsonage-Full Offset (line 1 + line 2b + line 2c) * 0.153		

Section B-Portico Benefits

5. Determine Total Defined Compensation		
a. With Housing Allowance- (line 1 + line 2a + line 3)		
b. With Parsonage- (line 1 + line 2b + line 3)		
6. Calculate Benefits based on Total Defined Compensation (Line 5a or Line 5b)		
Use Portico Calculator at: https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx		
a. Pension Contributions		
b. Total Health, Death Benefits, Disability, etc.		
c. Housing Equity Allowance		
(Housing Equity Allowance is not part of total Defined Compensation)		
d. Total Benefits (line 6a + line 6b + line 6c)		

Section C-Expenses of Ministry

7. Allowances		
a. Continuing Education and Books		
b. Car Allowance or Mileage Reimbursement		
c. Medical Reimbursement		
d. Sabbatical Reserve Fund		
e. Other		

While Section C is not direct compensation paid to the pastor, these are ministry expenses of the congregation that are directly attributable to the work of the pastor