

# Appendix 3 – Manual Worksheet



*Note: This worksheet is provided as an alternative. The preferred method for calculating compensation is to use the online calculator at [www.scsw-elca.org/resources/2026calculator](http://www.scsw-elca.org/resources/2026calculator).*

## Part I – Determining Cash Salary

Base Salary (see appendix 1)	\$	
+ Merit Adjustment	\$	
<b>= Total Cash Salary</b>	<b>\$</b>	<b>(1)</b>

## Part II – Housing Allowance

### *Option 1 - Housing Allowance*

Housing Allowance (see appendix 2)	\$	(2a)
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### *Option 2 - Allowances if Parsonage if Provided*

Parsonage Allowance (30% of Cash Salary) <i>Added to "Defined Compensation" only and not paid out as additional income.</i>	\$	(2b)
+ Utilities Allowance (if not paid directly)	\$	(2c)
+ Furnishings Allowance	\$	(2d)
+ Housing Equity	\$	(2e)
<b>Total Housing Compensation</b> (2a <u>or</u> 2b+2c+2d+2e)	<b>\$</b>	<b>(2)</b>

## Appendix 3 – Worksheet, continued

### Part III – Social Security

If a Housing Allowance is provided the calculation is:

$(\text{Cash Salary} + \text{Housing Allowance}) \times .0765$

If a Parsonage is provided the calculation is:

$\text{Social Security Offset} (\text{Cash Salary} \times .0765) + \text{Cash Salary} \times .30 = \text{Parsonage Value}$

<b>Social Security Allowance</b>	<b>\$</b>	<b>(3)</b>
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### Part IV – Retirement & Other Benefits

*For Budgeting Purposes*

Retirement - 12% of Defined Compensation	\$	
+ ELCA Medical & Dental	\$	
+ Disability & Basic Life Insurance	\$	
+ Supplemental Medial Insurance	\$	
+ Tax-sheltered Annuity	\$	
<b>Total Retirement &amp; Other Benefits</b>	<b>\$</b>	<b>(4)</b>

# Appendix 3 – Worksheet, continued

## Part V & IX – Reimbursable Expenses

*For Budgeting Purposes*

Automobile Allowance (choice of 3 options)	\$	
+ Continuing Education (min. \$1,200)	\$	
+ First Call Theological Education (~\$500)	\$	
+ Official Meetings (~\$500)	\$	
+ Publications & Other Resources (~ \$500)	\$	
+ Other Reimbursable Expenses (Part IX)	\$	
<b>Total Reimbursable Expenses</b>	<b>\$</b>	<b>(5)</b>

## Parts VI-VIII – Work+Life Balance, Leave Policies, Development

*Should be budgeted as needed and mutually agreed upon on an annual basis and are considered not to be a part of direct compensation to a rostered minister.*

## Part X – Pulpit Supply

*Should be budgeted for a minimum of four (4) Sundays (regardless of % time call) and is not included as part of the compensation package.*

## Total Compensation Package Cost to Congregation

<b>Parts (1) + (2) + (3) + (4) + (5) =</b>	<b>\$</b>
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