

2011 SALARY & BENEFIT SCHEDULE

Effective January 1, 2011

MINIMUM CLERGY SALARY - HOUSING NOT PROVIDED:

	<u>Salary/Housing/ Utilities</u>	<u>Pension</u>
Deacon	\$ 47,717	8,589
Priest	48,694	8,765
Priest 1	49,223	8,860
Priest 2	49,575	8,924

MINIMUM CLERGY SALARY - HOUSING PROVIDED (Church owned):

	<u>Salary/Housing/ Utilities</u>	<u>Salary</u>	<u>Housing</u>	<u>Utilities</u>	<u>Pension</u>
Deacon	\$ 55,320	37,086	16,734	1,500	9,958
Priest	56,467	37,887	17,080	1,500	10,164
Priest 1	57,022	38,277	17,245	1,500	10,264
Priest 2	57,505	38,614	17,391	1,500	10,351

CONTRACT RATE: \$ 28.20 / hour

SUPPLY CLERGY RATE:

1 Service	\$ 110.00
2 Services	133.00

IRS BUSINESS MILEAGE REIMBURSEMENT RATE (2011): 51¢ / mile

CHARITABLE MILEAGE REIMBURSEMENT RATE: 14¢ / mile

MEDICAL INSURANCE:

	<u>Single</u>	<u>Family</u>
Annual Insurance Premium (Payable to <i>Medical Trust</i>)	\$8,844	\$20,364
Health Reimbursement Account Contribution ¹ (Payable to Diocese)	588	1,083
Dental Insurance (Payable to Diocese)	<u>390</u>	<u>390²</u>
	<u>\$9,822</u>	<u>\$21,837</u>

GROUP TERM LIFE INSURANCE:

\$40,000 coverage: \$235.20 / year (\$19.60 / month)

RECOMMENDED REFERENCES:

2009 Church Compensation Report (A National, Provincial, and Diocesan Analysis of Clergy Compensation); Church Pension Group. Available at

http://download.cpg.org/home/publications/pdf/2009_Compensation_Report.pdf

2011 Church and Clergy Tax Guide; Richard R. Hammar; Christian Ministry Resources.

Available at www.churchlawtoday.com

Tax Guide for Churches and Religious Organizations; IRS Publication 1828 (Rev. 11-2009).

Available at www.irs.gov/

¹ The Diocesan Board of Directors encourages the congregation to set aside a like amount locally to further assist the employee with out of pocket expenses.

² Single dental coverage is required for all employees that work for pay for 20+ hours per week; family coverage is optional. Employees may purchase family dental insurance by paying the difference between the single and family rates. The family rate for 2011 will be \$1,108.