

## 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 (2010):** \$ 0.50 / mile

**CHARITABLE MILEAGE REIMBURSEMENT RATE:** \$ 0.14 / 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 <sup>1</sup> (Payable to Diocese)	588	1,083
Dental Insurance (Payable to Diocese)	<u>390</u>	<u>390<sup>2</sup></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](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](http://www.churchlawtoday.com)

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

Available at [www.irs.gov/](http://www.irs.gov/)

<sup>1</sup> 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.

<sup>2</sup> 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.