

2012 SALARY & BENEFIT SCHEDULE

Effective January 1, 2012

MINIMUM CLERGY SALARY - Housing NOT Provided:

	<u>Salary/Housing/Utilities</u>	<u>Pension</u>
Deacon	\$49,146	8,847
Priest	50,155	9,028
Priest 1	50,700	9,126
Priest 2	51,062	9,191

MINIMUM CLERGY SALARY – Housing Provided (Church owned):

	<u>Total</u>				
	<u>Salary/Housing/Utilities</u>	<u>Salary</u>	<u>Housing</u>	<u>Utilities</u>	<u>Pension</u>
Deacon	\$56,980	38,199	17,281	1,500	10,256
Priest	58,161	39,024	17,637	1,500	10,469
Priest 1	58,733	39,425	17,808	1,500	10,572
Priest 2	59,230	39,772	17,958	1,500	10,661

CONTRACT RATE: \$29.05 / hour

SUPPLY CLERGY RATE: 1 Service - \$113.00 2 Services - \$137.00

IRS BUSINESS MILEAGE REIMBURSEMENT RATE (2012): 55.5¢ / mile

CHARITABLE MILEAGE REIMBURSEMENT RATE: 14¢ / mile

HEALTH INSURANCE ¹:

	<u>Single</u>	<u>Family</u>
<u>Health Insurance Plans</u> (Annual Premiums)		
Empire BCBS PPO 75/50 + Health Reimbursement Account (HRA)	\$9,432	21,447
Empire BCBS High Deductible Health Plan (HDHP) + Health Savings Account (HSA)	9,404	20,924
United Healthcare Choice 80	9,084	20,928
<u>Dental Insurance</u> ² (Annual Premium)		
Delta Dental of Iowa	402	1,142

GROUP TERM LIFE INSURANCE: \$40,000 coverage: \$235.20 / year (\$19.60 / month)

RECOMMENDED REFERENCES:

2010 Church Compensation Report (A National, Provincial, and Diocesan Analysis of Clergy Compensation); Church Pension Group. Available at <https://www.cpg.org/forms-and-publications/?label=publications/research>

2012 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 Descriptions of these plans are available at http://www.iowaepiscopal.org/resources/compensation_and_benefits.php#Health_Benefits

² Single dental coverage is required for all employees that work for pay for 1000 or more hours per year; family coverage is optional. Employees may purchase family dental insurance by paying the difference between the single and family rates.