

**ANNUAL CLERGY COMPENSATION WORKSHEET**  
**Clergy with Manse**

Name \_\_\_\_\_ Date \_\_\_\_\_

Church \_\_\_\_\_ Position \_\_\_\_\_

	2008	2009	
1.	_____	_____	Annual cash salary
2.	_____	_____	Deferred compensation
3.	_____	_____	Medical deductible
4.	_____	_____	Other compensation (describe) _____
5.	_____	_____	Bonuses, gifts, lump sum unvouchered allowances
6.	_____	_____	Social Security offset [7.65% of (add lines 1-5 and 7)] <b>Record here OR line 13</b>

Housing

**For Board of Pensions**

**For IRS**

7. a.	_____	_____	Manse Value	7. a. *	_____	Fair Rental
	<b>(30% of lines 1-5 plus 7b, 7c)</b>					
b.	_____	_____	Utility Allowance (if paid to pastor)	7. b. *	_____	Utilities
c.	_____	_____	Furnishings Allowance	7. c. *	_____	
7.	_____	_____	<b>Total Housing (a-c)</b>	7.	_____	
8.	_____	_____	<b>Effective Salary (lines 1 - 7)</b>			
9.	_____	_____	Board of Pension dues (31.5% of line 8)			

**Reimbursed Expenses**

- 10. \_\_\_\_\_ Continuing Education and books
- 11. \_\_\_\_\_ Professional expenses and [Mileage (at IRS rate)]
- 12. \_\_\_\_\_ Other (describe)\_\_\_\_\_
- 13. \_\_\_\_\_ Social Security offset (7.65% of lines 1-5 plus 7)

**Record here OR line 6**

- 14. \_\_\_\_\_ **Total cost to church budget (Lines 8-13 minus 7a)**
- 15.   Study Leave (minimum 2 weeks, including 2 Sundays)
- 16.   Vacation (minimum four weeks, including 4 Sundays)

**ANNUAL CLERGY COMPENSATION WORKSHEET**  
**Clergy with Housing Allowance**

Name \_\_\_\_\_ Date \_\_\_\_\_

Church \_\_\_\_\_ Position \_\_\_\_\_

	<b>2008</b>	<b>2009</b>	
1.	_____	_____	Annual cash salary
2.	_____	_____	Deferred compensation
3.	_____	_____	Medical deductible
4.	_____	_____	Other compensation (describe) _____
5.	_____	_____	Bonuses, gifts, lump sum unvouchered allowances
6.	_____	_____	Social Security offset [7.65% of (add lines 1-5 and 7)] <b>Record here OR line 13</b>

Housing

7 a.	_____	_____	Utility Allowance Paid to Pastor
b.	_____	_____	Housing Allowance
7.	_____	_____	<b>Total Housing (a-c)</b>
8.	_____	_____	<b>Effective Salary (Add lines 1 - 7)</b>
9.	_____	_____	Board of Pension dues (31.5% of line 8)

**Reimbursed Expenses**

- 10. \_\_\_\_\_ Continuing Education and books
- 11. \_\_\_\_\_ Professional expenses and [Mileage (at IRS rate)]
- 12. \_\_\_\_\_ Other (describe)\_\_\_\_\_
- 13. \_\_\_\_\_ Social Security offset (7.65% of lines 1-5 plus 7)

**Record here OR line 6**

14. \_\_\_\_\_ **Total cost to church budget (Lines 8-13)**

- 15.   Study Leave (minimum 2 weeks, including 2 Sundays)
- 16.   Vacation (minimum four weeks, including 4 Sundays)