

**EAST CENTRAL SYNOD OF WISCONSIN - ELCA
SALARY & BENEFIT CALCULATION
2018 GUIDELINES & BENEFIT COSTS**

ELCA Defined Compensation Method:

Note: *These are guidelines adopted at the Synod Assembly where 60% of the voters are lay attendees*

	Pastor 2 years	Pastor 10 years	Pastor 20 years-Child	Pastor 20 years-No Child
Base Salary	38,694.00	44,254.00	49,584.00	49,584.00
Housing Allowance	12,000.00	12,000.00	12,000.00	12,000.00
S.S.-6.2% / Medicare-1.45% allowance	3,878.09	4,303.43	4,711.18	4,711.18
Subtotal Defined Comp.	54,572.09	60,557.43	66,295.18	66,295.18
30% of Subtotal, if Parsonage ** Cash Furnishings & Util. allow.	0.00	0.00	0.00	0.00
Annual Defined Comp.	54,572.09	60,557.43	66,295.18	66,295.18
<i>Benefits:</i> (Based on Defined Comp.)				
Pension 10%	5,457.21	6,055.74	6,629.52	6,629.52
Survivor, Disability & Retiree Support (4%)	2,182.88	2,422.30	2,651.81	2,651.81
Med. & Dental, Mem. Only-portico calc				18,164.88
Med. & Dental, Memb. & Sp.-portico calc				
Med. & Dental, Family-portico calc	14,843.64	18,954.36	26,053.92	
Supplemental Medical				
Subtotal Benefits	22,483.73	27,432.40	35,335.25	27,446.21
Auto Allowance IRS Rate \$.54.5	3,000.00	3,000.00	3,000.00	3,000.00
Medical to Optional Pension				
Continuing Education	900.00	900.00	900.00	900.00
Theol. Conference	425.00	425.00	425.00	425.00
Housing Equity (paid to Optional Pension)				
Books & Publications (optional)	400.00	400.00	400.00	400.00
Total Benefits	27,208.73	32,157.40	40,060.25	32,171.21
Moving Expense (2-3 Bids)	?	?	?	?
Total Salary & Benefits	81,780.82	92,714.83	106,355.43	98,466.39
** Parsonage amt. is not actually paid out. For defined comp. calc. only.	0.00	0.00	0.00	0.00
	81,780.82	92,714.83	106,355.43	98,466.39

Salary Guideline 2018 Expectations