

**EAST CENTRAL SYNOD OF WISCONSIN - ELCA
SALARY & BENEFIT CALCULATION
2017 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
Base Salary	37,750.00	43,175.00	48,375.00
Housing Allowance	12,000.00	12,000.00	
S.S.-6.2% / Medicare-1.45% allowance	3,805.88	4,220.89	4,923.90
Subtotal Defined Comp.	53,555.88	59,395.89	53,298.90
30% of Subtotal, if Parsonage **	0.00	0.00	15,989.67
Cash Furnishings & Util. allow.			
Annual Defined Comp.	53,555.88	59,395.89	69,288.57
<i>Benefits:</i>			
<i>(Based on Defined Comp.)</i>			
Pension 10%	5,355.59	5,939.59	6,928.86
Survivor, Disability & Retiree Support (4%)	2,142.24	2,375.84	2,771.54
Med. & Dental, Mem. Only-portico calc			
Med. & Dental, Memb. & Sp.-portico calc			
Med. & Dental, Family-portico calc	13,870.80	17,224.80	24,504.00
Supplemental Medical			
Subtotal Benefits	21,368.63	25,540.23	34,204.40
Auto Allowance IRS Rate \$.54-2017 Estim	3,000.00	3,000.00	3,000.00
Medical to Optional Pension			
Continuing Education	900.00	900.00	900.00
Theol. Conference	425.00	425.00	425.00
Housing Equity (paid to Optional Pension)			
Books & Publications (optional)	400.00	400.00	400.00
Total Benefits	26,093.63	30,265.23	38,929.40
Moving Expense (2-3 Bids)	?	?	?
Total Salary & Benefits	79,649.51	89,661.12	108,217.97
** Parsonage amt. is not actually paid out. For defined comp. calc. only.	0.00	0.00	-15,989.67
	79,649.51	89,661.12	92,228.30