

SAMPLE -2009 Pastoral Worksheet for Calculating Cash Salary, Housing Declaration & Social Security

(Read and review the instructions before completing this worksheet)

SAMPLE – with HOUSING ALLOWANCE

Pastor: Rev. John Jones

Church: 1st E.C. Church, Anywhere, PA

I. CASH SALARY – calculation – use ONE of the following 4 options- the Local Church determines the option
For pastors living in a parsonage, use options I.a. or I.b. only.
For pastors given a Housing Allowance, use any of the 4 options and see further instructions below.

a) PERCENTAGE INCREASE

2008 Cash Salary \$ 45,000 X 2.3% increase = 2009 increase \$ 1035.00

2009 increase \$ 1035.00 + 2008 Cash Salary \$45,000.00 = **2009 Cash Salary \$46035.00**

b) PERCENTAGE INCREASE + MERIT RAISE

2008 Cash Salary \$ _____ X 2.3 % increase + merit raise _____ % or \$ _____ = 2009 increase \$ _____

2009 increase \$ _____ + 2008 Cash Salary \$ _____ = **2009 Cash Salary \$ _____**

Enter 2009 Cash Salary figure on Worksheet: III. Social Security line a) AND IV. Taxable Salary line A.
Enter 2009 Cash Salary figure on 2009 Statement of Pastoral Compensation,- line A

c) PERCENTAGE INCREASE INCLUDES 2008 CASH SALARY + HOUSING ALLOWANCE

2008 Cash Salary \$ _____ + 2008 Housing Allowance \$ _____ = 2008 Total \$ _____

2008 Total \$ _____ X 2.3 % increase = 2009 increase \$ _____

2009 increase \$ _____ + 2008 total \$ _____ = 2009 Total \$ _____

Determine how much of the new total is the **2009 Cash Salary** and how much is the 2009 Housing Allowance.
2009 Total \$ _____ = **2009 Cash Salary \$ _____** + 2009 Housing Allowance \$ _____

d) PERCENTAGE INCREASE INCLUDES 2008 CASH SALARY + HOUSING ALLOWANCE + MERIT RAISE

2008 Cash Salary \$ _____ + 2008 Housing Allowance \$ _____ = 2008 Total \$ _____

2008 Total \$ _____ X 2.3 % increase + merit raise _____ % or \$ _____ = 2009 increase \$ _____

2009 increase \$ _____ + 2008 total \$ _____ = 2009 Total \$ _____

Determine how much of the new total is the **2009 Cash Salary** and how much is the 2009 Housing Allowance.
2009 Total \$ _____ = **2009 Cash Salary \$ _____** + 2009 Housing Allowance \$ _____

For pastors given a Housing Allowance:

If the pastor is not designating part of his cash salary for housing, then use appropriate 2009 Cash Salary figure from I.a, I.b, I.c, or I.d as the Cash Salary and enter as follows:

-Enter 2009 Cash Salary figure on Compensation Worksheet Item III. Social Security line a & Item IV. Taxable Salary line A.

-Enter 2009 Cash Salary figure on 2009 Statement of Pastoral Compensation, line A

-Enter 2009 Housing Allowance amount from the church on Compensation Worksheet Item III. Social Security b. & Item V. Actual Salary to be Received, line B.

-Enter 2009 Housing Allowance amount from the church on 2009 Statement of Pastoral Compensation, line B.

If the pastor is designating part of his cash salary for housing, do not enter the 2009 cash salary figure as instructed above. Proceed to Section II. 2009 Declaration of Housing Allowance & complete adjusted cash salary & Housing Declaration