

Minister's Compensation Worksheet

This Year

Next Year

Salary and Equivalent Compensation:

A. Cash salary, less designated housing/furnishings allowance	\$ _____	\$ _____
B. If parsonage owned by church, fair rental value including utilities and any housing/furnishings allowance	_____	_____
C. If parsonage not owned by church, cash housing allowance provided (plus utilities, maintenance, or any other housing expenses paid directly by church)	_____	_____
D. Tax-deferred payments (TSA/403[b], 401[k], IRA)	_____	_____
E. Cash bonus	_____	_____
F. Social security reimbursement (in excess of 50% of SECA)	_____	_____
G. Other	_____	_____
Total Salary	\$ _____	\$ _____

Fringe Benefits:

A. Denominational pension fund	\$ _____	\$ _____
B. Social security reimbursement (up to 50% of SECA)	_____	_____
C. Health reimbursement arrangement	_____	_____
D. Insurance premiums paid or reimbursed by church		
1. Health	_____	_____
2. Disability	_____	_____
3. Long-term care	_____	_____
4. Group-term life	_____	_____
5. Dental/vision	_____	_____
6. Professional liability	_____	_____
7. Malpractice	_____	_____
E. Other	_____	_____
Total Fringe Benefits	\$ _____	\$ _____

Professional Expense Reimbursements:

(limited to ordinary, necessary, and actual expenses)

A. Auto/travel	\$ _____	\$ _____
B. Books/subscriptions/tapes	_____	_____
C. Continuing education	_____	_____
D. Conventions/conferences	_____	_____
E. Professional dues	_____	_____
F. Church-related entertainment	_____	_____
G. Other	_____	_____
Total Professional Expense Reimbursements	\$ _____	\$ _____

Tax-deferred payments are shown under the salary category on this form. This presentation seems to be appropriate because it is often an option of the minister to receive the funds as salary or have them paid into a deferred plan.