

Episcopal Diocese of Louisiana - Clergy Minimum Compensation and Benefit Packages - Year 2017

2.0% Increase - - Approved by the Executive Board on 9/24/16, for presentation to Convention in 2016

Years of Service	Pension Base	Pension Assessment (18%)	Travel/Car Reimbursement	Continuing Education Reimbursement	Total before Insurance	Insurance Premiums	Reference: 2016 Pension Base
Less than 1 year ordained	52,438	9,439	2,500	1,000	65,377	Refer to 2017 Rates Schedule	51,410
1-2 years ordained	54,025	9,725	2,500	1,000	67,250	Refer to 2017 Rates Schedule	52,966
2-5 years ordained	55,065	9,912	2,500	1,000	68,476	Refer to 2017 Rates Schedule	53,985
5-10 years ordained	57,707	10,387	2,500	1,000	71,594	Refer to 2017 Rates Schedule	56,575
10+ years ordained	60,349	10,863	2,500	1,000	74,712	Refer to 2017 Rates Schedule	59,166

Cash Compensation When Housing is Provided Free of Charge:

Less than 1 year	40,337
1-2 years	41,558
2-5 years	42,357
5-10 years	44,390
10+ years	46,423

The pension base totals would be the same as above. If housing is provided rent-free, the housing allowance is assumed at 30% of the total of the priest's cash stipend, Social Security and utilities.

39,546
40,743
41,527
43,519
45,512

Notes:

Pension Base - The total of Cash Stipend, Social Security, Utilities and Housing Allowance. (See Pension Base Definitions below for further clarification.)

Travel/Car Reimbursement - As long as this is supported by proper documentation, this amount is not included in the pension base for pension contribution calculations.

Continuing Education - Minimum established by Executive Board in November, 1998.

Insurance Premiums - Group Health Insurance Family rate plus Group Life Insurance. Short-term disability (Inc. Replacement Plan or IRP) is provided and paid by the Church Pension Fund.

Long-term Disability Insurance is available and should be offered at time of employment. Generally, churches pay premiums for Health and Life.

Long-term Disability Insurance premium payments would be a negotiated item.

In order to qualify for an increase in minimum compensation, a priest must have served in a compensated clerical position for at least 12 consecutive months in the Diocese.

Increases will not be applied retroactively to any time served prior to the completion of the 12 month period.

Pension Base Definitions - Source: The Church Pension Fund - Active Clergy Group

Cash Stipend: Salary, bonuses, one-time cash payments, tuition paid for dependents, and any salary reduction used to fund an annuity,

TSA (tax sheltered annuities), 403(b) plan, or RSVP (Retirement Savings Program).

Social Security: Any payments given to offset the cost for self-employment taxes in accordance with SECA.

Clergy are considered employees for Federal Income Tax purposes, but as self-employed for Social Security purposes.

Utilities: Amounts paid to the priest for utilities (including fuel, gas, electric, etc.).

Housing Allowance paid to the priest.

Housing Allowance if housing is provided rent-free: For pension purposes, the housing allowance will be assumed at 30% of the total of cash stipend, Social Security and utilities.

Housing Allowance if both housing and meals are provided free-of-charge: Housing allowance will be assumed at 40% of the cash stipend, Social Security and utilities.

Housing Allowance if housing is provided rent free and in addition the priest also receives a cash housing allowance:

For pension purposes, the housing allowance will then be assumed at 30% of the total of cash stipend, Social Security & utilities, + the cash housing allowance.