

**Episcopal Diocese of Louisiana - Clergy Minimum Compensation and Benefit Packages - Year 2016**

1.5% Increase - - Approved by the Executive Board on 11/14/15

Years of Service	Pension Base	Pension Assessment (18%)	Travel/Car Reimbursement	Continuing Education Reimbursement	Total before Insurance	Insurance Premiums	Reference: 2015 Pension Base
Less than 1 year ordained	52,181	9,393	2,500	1,000	65,074	Refer to 2016 Rates Schedule	51,410
1-2 years ordained	53,760	9,677	2,500	1,000	66,937	Refer to 2016 Rates Schedule	52,966
2-5 years ordained	54,795	9,863	2,500	1,000	68,158	Refer to 2016 Rates Schedule	53,985
5-10 years ordained	57,424	10,336	2,500	1,000	71,260	Refer to 2016 Rates Schedule	56,575
10+ years ordained	60,053	10,810	2,500	1,000	74,363	Refer to 2016 Rates Schedule	59,166

**Cash Compensation When Housing is Provided Free of Charge:**

Less than 1 year	40,139
1-2 years	41,354
2-5 years	42,150
5-10 years	44,172
10+ years	46,195

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.

**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.