

Episcopal Diocese of Louisiana - Clergy Minimum Compensation and Benefit Packages - Year 2019

2.0% Increase -- Approved by the Executive Board on 10/2/18, for presentation to Convention in 2018

Years of Service	Pension Base	Pension Assessment (18%)	Travel/Car Reimbursement	Continuing Education Reimbursement	Total before Insurance	Insurance Premiums	Reference: 2018 Pension Base
Less than 1 year ordained	54,557	9,820	2,500	1,000	67,877	Refer to 2019 Rates Schedule	53,487
1-2 years ordained	56,208	10,117	2,500	1,000	69,826	Refer to 2019 Rates Schedule	55,106
2-5 years ordained	57,289	10,312	2,500	1,000	71,101	Refer to 2019 Rates Schedule	56,166
5-10 years ordained	60,038	10,807	2,500	1,000	74,345	Refer to 2019 Rates Schedule	58,861
10+ years ordained	62,787	11,302	2,500	1,000	77,589	Refer to 2019 Rates Schedule	61,556

Cash Compensation When Housing is Provided Free of Charge:

Less than 1 year	41,967
1-2 years	43,237
2-5 years	44,069
5-10 years	46,183
10+ years	48,298

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.

41,144
42,389
43,205
45,278
47,351

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.