

**Episcopal Diocese of Louisiana - Clergy Minimum Compensation and Benefit Packages - Year 2021**

2.0% Increase -- Approved by the Executive Board on 9/12/20, for presentation to Convention in 2020

Years of Service	Pension Base	Pension Assessment (18%)	Travel/Car Reimbursement	Continuing Education Reimbursement	Total before Insurance	Insurance Premiums	Reference: 2020 Pension Base
Less than 1 year ordained	56,761	10,217	2,500	1,000	70,478	Refer to 2021 Rates Schedule	55,648
1-2 years ordained	58,479	10,526	2,500	1,000	72,505	Refer to 2021 Rates Schedule	57,332
2-5 years ordained	59,604	10,729	2,500	1,000	73,832	Refer to 2021 Rates Schedule	58,435
5-10 years ordained	62,464	11,243	2,500	1,000	77,207	Refer to 2021 Rates Schedule	61,239
10+ years ordained	65,324	11,758	2,500	1,000	80,582	Refer to 2021 Rates Schedule	64,043

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

Less than 1 year	43,662	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.	42,806
1-2 years	44,984		44,102
2-5 years	45,849		44,950
5-10 years	48,049		47,107
10+ years	50,249		49,264

**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.