

### CLERGY COMPENSATION FOR 2020

A resolution of the 1976 Convention states that *“the salary and allowances of each diocesan and parochial ecclesiastical and administrative position be published annually in the Journal.”*

**Cash Salary** should be total of salary before any designation of salary for housing. [*Cleric X is given a salary of \$24,000 and housing of \$12,000 but cleric X wishes \$8,000 of salary to be housing with a resulting salary of \$16,000 and housing of \$20,000, the amount in the table/form should be \$24,000 salary and \$12,000 housing.*]

**Utilities Allowance** is additional cash paid as fixed dollar amount for actual expense. It is used in the accepted formula for the value of houses owned by the church such as rectories.

**Value of Church-owned Housing** is computed on the same basis as it is for the Church Pension Fund: 30% of cash salary plus utilities and FICA allowance.

**Equity Allowance** is cash that may be paid to clergy who live in church-owned housing.

**Cash for Housing** is the dollar amount provided in place of rectory, vicarage, or other church-owned property. In some cases, it includes utilities. Separate from cash salary, if given.

**Total Compensation** is the sum of cash salary (including any allowance for clergy self-employment tax of FICA), utilities, and housing.

**Allowances** are reimbursement rather than compensation. They are most commonly payments for the use of a personally-owned automobile for church business, and sometimes, for entertainment and other official expense.

Clergy Title:					
Full or Part-Time:					
Hours per Week:					
Cash Salary + FICA:					
Utilities:					
Value of Housing:					
Equity Allowance:					
Cash for Housing:					
<i>Total Compensation:</i>					

**Please detail Allowances below:**

Car:					
Hospitality:					

Other-specify

:					
:					