

**Budget Planning Packet for 2016**  
**Compensation & Personnel Committee**  
**Episcopal Diocese of Easton**

**Costs associated with lay employees & clergy:**

**PAYROLL:**

**Lay Employee**

Wages (hourly or salary) – verify current minimum wages for employing state, city and county.

+

Social Security Taxes (OASDI & Medicare) = 7.65% of taxable income

**Clergy** (refer to Clergy Minimum Compensation for current year)

Compensation = Housing Allowance + Stipend (Clergy minimums include employer portion of Self Employment Tax)

**BENEFITS** – see current year’s Benefit Rate Sheet for premiums:

Employee/Clergy hired at <20 hr/week:

- Clergy: 18% of compensation to Clergy Pension Fund if compensation exceeds \$200 per month for 3 consecutive months.
- Lay: no benefits required. Employee may opt to contribute their own funds to the Lay Defined Contribution Retirement Plan with CPG.

Employee/Clergy hired to work 20-<30hr/week provided the above listed benefits plus (lay or clergy):

- Lay Defined Contribution Retirement Account with CPG (employer base contribution 5% of salary, employer matches \$to\$ up to next 4% of salary)
- Medical & Dental insurance are optional benefits for both lay & clergy. The employer can opt to cover the cost or seek reimbursement from employee for premiums. The employer’s policy of paying premiums or seeking reimbursement from employee must be applied equally to clergy or lay employees.

Employee/Clergy hired to work 30 or more hr/week provided the above listed benefits plus (lay or clergy):

- Short-term Disability
- Long-term Disability
- \$50k Life Ins (clergy)
- \$30k Life Ins (lay)
- Medical
- Dental

***How is the Insurance Paid For?***

All insurance premiums, including those for dependent coverage, are billed to the employer by the Church Pension Group. The employer may require a reimbursement from the employee for plan selection that exceeds the base-line coverage approved by employer or for medical coverage provided to a child over age 30 provided that dependent changes price tier.

\*\* The retirement plans are billed to the employer by the Church Pension Fund. It is the responsibility of the employer to contact The Church Pension Fund to enroll a lay employee and set up the account.

Any ordained person (deacon or priest working in any capacity) is eligible for a housing allowance and their total compensation is to be assessed 18% pension per national canons.

# 2016 Clergy Salary Guidelines

## 2016 Clergy Minimum Compensation (Housing Allowance + Stipend, which Includes Self Employment Tax)

1. Number of pledging units:		2. Average weekly attendance at Sunday services:	
Number	Points	Attendance	Points
00-75	3	00-75	3
76-150	6	76-150	6
151-225	9	151-225	9
226-350	12	226-350	12
351 – above	20	351 – above	20
3. Total Annual Operating Income – Line A of Parochial Report:		4. The points from these three categories are added together to determine the congregation classification from the table below:	
Amount	Points	Total Points	Salary Grade
\$0 to \$100,000	4	0-10	A
\$100,001 - \$250,000	8	11-20	B
\$250,001 – \$400,000	12	21-30	C
\$400,001 – \$550,000	16	31-40	D
\$550,001 – above	20	41++	E

Congregation Classification	Experience		
	0-4 Years	5-9 Years	10+ Years
A	50,000	52,500	55,125
B	55,000	58,300	61,798
C	65,000	69,550	74,419
D	75,000	81,000	87,480
E	85,000	92,650	99,989

These numbers define the “Minimum”, a “Guide” or target is 125% of minimum compensation.

Associate clergy minimums are based on cleric’s YCS at two grades below actual congregation classification.

A full time curate’s clergy minimum compensation is \$50,000.

When a rectory is provided the cash compensation is 25% below the minimum figures.

### Recommended Rates for Supply Clergy

2 Services with Sermon \$200.00	2 Services without Sermon \$150.00	Mid-week service \$90.00
1 Service with Sermon \$150.00	1 Service without Sermon \$100.00	

### Part-time and Interim/Long-Term Service Clergy Salary & Benefits

Interim Schedule	Compensation (stipend & housing allowance)
5 days including Sunday	100% of minimum salary per congregation grade & clergy YCS
4 days including Sunday	80% of minimum salary per congregation grade & clergy YCS
3 days including Sunday	60% of minimum salary per congregation grade & clergy YCS
2 days including Sunday	40% of minimum salary per congregation grade & clergy YCS
1 day including Sunday	20% of minimum salary per congregation grade & clergy YCS

- Mileage reimbursed at IRS rate per mile for Church related travel (non-commute).
- Full benefit package if working 30 hours or more / wk.
- Clergy Pension if compensation exceeds \$200 per month for 3 consecutive months (18% of base plus housing & utilities)