

## Part-Time Pastorates

2018 Part-Time	10 Hrs/Week	15 Hrs/Week	20 Hrs/Week	25 Hrs/Week	30 Hrs/Week	Full-Time
<b>Calls - Manse</b>						
Salary	\$8,200	\$12,300	\$16,400	\$20,500	\$24,600	\$32,800
SECA Offset	1,244	1,618	1,991	2,365	2,739	3,486
Utilities	825	1,238	1,650	2,063	2,475	3,300 paid as allowance to pastor
Manse Fair Rental(1)	6,000	6,000	6,000	6,000	6,000	6,000
Manse Equity Allowance	500	500	500	500	500	500
Travel @ .545/mile(2)	1,158	1,737	2,316	2,895	3,474	4,633 based on 8500 miles
Cont. Ed.	1,000	1,000	1,000	1,000	1,000	1,000
Medical Dues(3)	11,000	11,000	11,000	11,000	11,000	11,733
Pension Dues(4)	<u>1,740</u>	<u>2,112</u>	<u>2,816</u>	<u>3,520</u>	<u>4,224</u>	<u>5,632</u>
<b>TOTAL COST (1)</b>	<b><u>\$25,667</u></b>	<b><u>\$31,504</u></b>	<b><u>\$37,673</u></b>	<b><u>\$43,843</u></b>	<b><u>\$50,012</u></b>	<b><u>\$63,082</u></b>

(1) Fair rental value of manse not included in total cost.

(2) 2018 rate.

(3) Calculation for Major Medical is 25% of the **full-time (or full-time equivalent)** effective salary [salary + utilities + 30% (salary + utilities)] or Bd. of Pen. minimum salary of \$44,000.

(4) Pension dues are 12% of the greater of the **actual** effective salary or Bd. of Pen. minimum salary of \$14,500.

Unless installed, a minister serving less than 1/2 time is not eligible for Pension/Med. Benefits.

2018 Part-Time	10 Hrs/Week	15 Hrs/Week	20 Hrs/Week	25 Hrs/Week	30 Hrs/Week	Full-Time
<b>Calls - Housing Allow.</b>						
Salary	\$8,200	\$12,300	\$16,400	\$20,500	\$24,600	\$32,800
SECA Offset	952	1,428	1,904	2,381	2,857	3,809
Utilities	825	1,238	1,650	2,063	2,475	3,300 paid as allowance to pastor
Housing Allowance	2,475	3,713	4,950	6,188	7,425	9,900
Travel @ .545/mile(2)	1,158	1,737	2,316	2,895	3,474	4,633 based on 8500 miles
Cont. Ed.	1,000	1,000	1,000	1,000	1,000	1,000
Medical Dues(3)	11,000	11,000	11,000	11,000	11,000	11,500
Pension Dues(4)	<u>1,740</u>	<u>2,070</u>	<u>2,760</u>	<u>3,450</u>	<u>4,140</u>	<u>5,520</u>
<b>TOTAL COST</b>	<b><u>\$27,350</u></b>	<b><u>\$34,485</u></b>	<b><u>\$41,981</u></b>	<b><u>\$49,476</u></b>	<b><u>\$56,971</u></b>	<b><u>\$72,461</u></b>

(2) 2018 rate.

(3) Calculation for Major Medical is 25% of the **full-time (or full-time equivalent)** effective salary [salary + utilities + 30% (salary + utilities)] or Bd. of Pen. minimum salary of \$44,000.

(4) Pension dues are 12% of the greater of the **actual** effective salary or Bd. of Pen. minimum salary of \$14,500.

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