

Pastor's Support Package

BASIC COMPENSATION

Salary _____
Housing allowance (see note #1) _____
Social Security offset (see note #2) _____
Total Compensation _____

CHURCH MINISTRY EXPENSE REIMBURSEMENT (see note #3)

Automobile _____
Convention and Conferences _____
Books, periodicals & counseling supplies _____
Continuing education and training _____
Hospitality _____
Total Expense Reimbursement _____

PROTECTION BENEFITS (see note #4)

Insurance _____
 Health/Medical _____
 Life _____
 Disability _____
Retirement/Annuity _____
Total Protection Benefits _____

MOVING EXPENSES (see note #5)

Moving van or rental of a u-haul type vehicle _____
Meals and lodging in transit _____
Mileage allowance for owned vehicles _____
Utility hook-up charges _____
Total Moving Expenses _____

PULPIT SUPPLY EXPENSES

While pastor is on vacation or ill _____
While pastor attends conferences & church related events _____
Absence of pastor due to family death or crisis _____
Total Pulpit Supply Expenses _____

Notes:

1. A pastor is granted a non-taxable housing allowance for purposes of income tax by the IRS. This must be voted on by the church annually. He can claim as housing allowance only actual expenses up to but not to exceed his approved housing allowance.
2. A pastor is viewed by the IRS as self-employed and pays self-employment tax which is equivalent to twice the social security withheld from an employee. This tax applies to all income including housing allowance and the fair rental value of a parsonage.
3. For tax purposes it is best to provide your pastor reimbursement for actual expenses with a budgeted ceiling in each expense category. For example IRS allows .50.5 mile travel reimbursement in 2008.
4. The KNCSB will match 1/3 of the monthly annuity payments, up to \$35.00, for churches contributing a minimum of \$420 annually to the Cooperative Program. The convention money will be divided equally between the pastor's retirement fund and a disability insurance policy. Contact your Direct of Missions for the necessary forms.

Under special circumstances the association may assist with some of the expenses related to moving a new pastor onto the field. Contact your DoM for details.