

Diocese of New Jersey Clergy Compensation for January 2012 –December 2012

	A	B	C	D	E	F	G	H	I	J		
CATEGORIES	CASH SALARY MINIMUM	SECA OFFSET	HOUSING EQUITY Rectory	HOUSING ALLOWANCE No Rectory	PROF EXP	CON .ED	PENSION ASSESSMENT Rectory	PENSION ASSESSMENT No Rectory	INSURAN CE PREMIUM (SINGLE*)	INSURANCE PREMIUM (FAMILY*)	TOTAL COMPENSATION PACKAGE Single Coverage	TOTAL COMPENSATION PACKAGE Family Coverage
Curate Newly Ordained	33,092	2531 (A x 7.65%)	Not Required	Not Required	4500	1117	N/A	6412 (A+B x18%)	9134	23,274	56,786 (A+B+E+F+H+I)	70,926 (A+B+E+F+H+J)
Associate/ Assistant	35,795	2738 (A x 7.65%)	Not Required	Not Required	4500	1117	N/A	6936 (A+B x18%)	9134	23,274	60,220 (A+B+E+F+H+I)	74,360 (A+B+E+F+H+J)
Vicar/Rector/Priest in Charge/Interim Rector Newly Ordained <i>Rectory Provided</i>	35,795	4505 (A+C+Fair Market Value +Utilities x 7.65%)	2300	N/A	4500	1117	11,092 (A+B+C+Utilities. x 30% x 18%)	N/A	9134	23,274	68,443 (A+B+C+E+F+G+I)	82,583 (A+B+C+E+F+G+J)
Vicar/Rector/ Priest in Charge/ Interim Rector Newly Ordained <i>Rectory NOT Provided</i>	35,795	3962 A+D x 7.65%)	N/A	16,000	4500	1117	N/A	10,036 (A+B+D x18%)	9134	23,274	80,544 (A+B+C+E+F+G+I)	94,684 (A+B+C+E+F+G+J)
Vicar/Rector/ Priest in Charge/ Interim Rector <i>Rectory Provided</i>	38,500	4712 A+C+Fair Market Value +Utilities x 7.65%)	2300	N/A	4500	1117	11,773 (A+B+C+Utilities x 30% x 18%)	N/A	9134	23,274	72,036 (A+B+C+E+F+G+I)	86,176 (A+B+C+E+F+G+J)
Vicar/Rector/ Priest in Charge/ Interim Rector <i>Rectory NOT Provided</i>	38,500	4169 A+D x 7.65%)	N/A	16,000	4500	1117	N/A	10,560 (A+B+D x18%)	9134	23,274	83,980 A+B+C+E+F+G+I)	98,120 (A+B+C+E+F+G+J)

Assumptions: Calculations based on FULL TIME EMPLOYMENT and the following:

- Fair Market Value of NJ Rectory or Rental Rectory \$16,000/year: (This is a conservative amount; please seek Realtor appraisal of church owned property.)
- Utilities (heating, electric, sewer, etc.) \$4,800/year. Depending on usage and energy efficiency costs will vary.
- Medical/Dental/Life Insurance Expenses based on 2011 Rate Chart at highest single and family premiums.

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DEFINITIONS

Category: There are four categories for FULL TIME CLERGY POSITIONS regardless of Congregation Level with the sub category of RECTORY PROVIDED or NO RECTORY PROVIDED.

Full Time is defined by "units" per week rather than hours per week. A "unit" is blocked time noted as morning, afternoon, evening --usually 2½ to 4 hours in length. In general, full time is five workdays, consisting of not more than 12 to 14 schedule units.

- *Curate:* Newly ordained clergy mentored or apprenticed by experienced clergy member during the first 18 months since ordination.
- *Assistant/Associate:* Experienced clergy called to assist and support Senior Clergy in specific ministry(ies) or specific tasks to augment the mission of Church.
- *Newly Ordained Vicar/Rector/Priest in Charge/Interim Rector:* Called priest to a mission or parish within the first 18 months from date of Transitional Diaconate ordination.
- *Vicar/Rector/Priest in Charge/Interim Rector:* Experienced priest called to serve in a mission or parish.

Cash Salary Minimum: Amounts are recommended minimums by The Standing Commission on Clergy Compensation after conducting a comprehensive salary survey of surrounding diocese in the Northeast region as well as dioceses in which a noted pattern of clergy transfers.

Pension Base: The total of Cash Stipend, Social Security, Utilities, and Housing Allowance. (See Pension Base Definitions for further clarification.)

Pension Assessment: 18% of Pension Base.(salary, housing allowance, Social Security Offset)

Professional Expenses: This minimum includes reimbursement for travel expenses for work related activities, functions, seminars, etc to maintain or improve work related skills; car mileage at IRS rates; professional journals and books related to work; hospitality and entertainment, vestments and clerical attire, etc.

Continuing Education: This minimum amount may be applied to fees for work related workshops, seminars, classes and courses to maintain and improve work related skills.

Housing Equity: This minimum annual amount is designated at \$2,300 allocated when Rectory is provided.

Insurance Premiums: Group Health Insurance Rate (Medical, Dental, Life insurance). Short-term disability is provided and paid by the Church Pension Fund. Long term insurances available and should be offered to clergy at the time of employment. Payment of LTD Insurance is a negotiated issue. Workers' Compensation premium is based on a total employed. Workers' Compensation Premiums are based on total staff.

Pension Base Definitions- Source: the Church Pension Fund – Active Clergy Group

Cash Salary: yearly 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) plans, 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 clergy for utilities (including fuel, gas electric, etc.)

Housing Allowances paid to the clergy \$16,000 with no rectory provided

Housing Allowance if house is provided rent-free: For pension purposes, the housing allowance will be assumed at 30% of the total cash stipend, Social Security and utilities.

Housing Allowance if both housing meals are provided free of charge then Housing Allowance will be assumed at 40% of the cash stipend, Social Security and utilities.

Housing Allowance if house is provided rent free and in addition the priest also receives a cash housing allowance: For pension purpose, the housing allowance will then be assumed at 30% of total of cash stipend, Social Security & utilities, plus the cash house allowance.