

NEW CHURCH GUIDELINES FOR PASTORAL SUPPORT

(To be completed by church board)

The new Church Board should do all it can to see that the Pastor and his family have adequate financial support. If the Pastor is "tent making," the goal of the church should be to provide full-time support. Remember: "The laborer is worthy of his wages". 1 Tim 5:18

| PASTOR'S PAY | Monthly | Yearly |
|--|---------|--------|
| Salary | \$ | \$ |
| Housing (See #1 below) | \$ | \$ |
| TOTAL | \$ | \$ |
| PASTOR'S BENEFITS | | |
| Health Insurance | \$ | \$ |
| Life Insurance (See #2 below) | \$ | \$ |
| Retirement (See #3 below) | \$ | \$ |
| Continuing Education | \$ | \$ |
| Other | \$ | \$ |
| TOTAL | \$ | \$ |
| PASTOR'S EXPENSES | | |
| Mileage Reimbursements | \$ | \$ |
| Ministry Reimbursements (meals, lodging, travel, to District/General Councils, entertainment, etc.) | \$ | \$ |
| TOTAL | \$ | \$ |

| | |
|-----------------------------------|----|
| Yearly Pay | \$ |
| Yearly Benefits | \$ |
| Yearly Expenses | \$ |
| TOTAL CHURCH COST PER YEAR | \$ |

#1 The Church Board must sign a yearly projected Housing Allowance Form for this to be tax-free income to the pastor. (Sample form included on next page.)

#2 Maximum \$50,000 allowable before this becomes a taxable benefit.

#3 The church should write the check directly to the annuity, IRA, or KEOGH.