

## Associate Pastor

		Annual Contract 2021	2022 Budget	ELCA Guidelines
<b>DEFINED COMP.</b>	Salary	\$42,687	\$44,553	\$47,135
	Housing	\$20,000	\$20,000	\$20,000
	<b>Total Salary and Housing</b>	<b>\$62,687</b>	<b>\$64,553</b>	<b>\$67,135</b>
	Portion of Medical/Vision/Dental Elected to go into Salary (includes gross up)	\$2,400	\$2,400	\$2,400
	<b>Total Salary and Housing</b>	<b>\$65,087</b>	<b>\$66,953</b>	<b>\$69,535</b>
	FICA Tax %: SS (6.2%) & Medicare (1.45%)	7.65%	7.65%	7.65%
	FICA Tax	\$4,979	\$5,122	\$5,319
	<b>Total Defined Comp.</b>	<b>\$70,066</b>	<b>\$72,075</b>	<b>\$74,854</b>
<b>Health Premium Allowance</b>	Health/Dental/Vision Difference	\$6,000	\$6,000	\$6,000
	Additional Out of pocket differences	\$0	\$0	\$0
	<b>Health Premium Allowance</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
	Portion going into Salary (before Gross Up)	\$1,800	\$1,800	\$1,800
	Gross up %	25.00%	25.00%	25.00%
	<b>To Salary (includes Gross up for taxes)</b>	<b>\$2,400</b>	<b>\$2,400</b>	<b>\$2,400</b>
	<b>To Pension</b>	<b>\$4,200</b>	<b>\$4,200</b>	<b>\$4,200</b>
<b>Pension</b>	<b>Pension %</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>
	Defined Comp.	\$70,066	\$72,075	\$74,854
	Pension	\$7,007	\$7,208	\$7,485
	Health Premium Allow added to Pension	\$4,200	\$4,200	\$4,200
	Sub Total	\$11,207	\$11,408	\$11,685
	Total Pension as % of Defined Comp.	16.0%	15.8%	15.6%
	% rounded to nearest 1/2% per Portico	16.0%	16.0%	15.5%
	<b>Total Pension</b>	<b>\$11,211</b>	<b>\$11,532</b>	<b>\$11,602</b>
<b>Other Insurance</b>	Disability %	1.5%	1.5%	1.5%
	Group Life %	0.7%	0.7%	0.7%
	Total Other Insurance %	2.2%	2.2%	2.2%
	Defined Comp.	\$70,066	\$72,075	\$74,854
	<b>Total Other Insurance</b>	<b>\$1,541</b>	<b>\$1,586</b>	<b>\$1,647</b>
<b>Business Expenses</b>	Travel Allow	\$1,200	\$1,200	\$1,200
	Continuing Ed (includes Fall Leadership Conf. Synold Assembly is incl under Misc. Programs)	\$1,300	\$1,300	\$1,300
	Business Expenses	\$600	\$600	\$600
	Cell Phone \$40/Month	\$480	\$480	\$480
	<b>Total Business Expenses</b>	<b>\$3,580</b>	<b>\$3,580</b>	<b>\$3,580</b>

<b>Grand Total - Assoc. Pastor</b>	<b>\$86,398</b>	<b>\$88,773</b>	<b>\$91,683</b>
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<b>Year over Year</b>		<b>\$2,375</b>	<b>\$5,285</b>
		<b>2.7%</b>	<b>6.1%</b>

To Buy Back one week of vacation is  
**\$1291 per week**  
9 years of Experience for 2022 plus a  
COLA 5% per ELCA quidelines = -  
100% increase.

**Per Pastor Kelly's Contract for 2022  
she recieves 4 weeks of vacation  
(including 4 Sundays). In addition,  
for 2022, Pastor Kelly elected to  
purchase 2 weeks of vacation  
(includes 2 Sundays).**

### Signatures:

\_\_\_\_\_  
Pastor Kelly Nieman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Tony Baumgardt - LCR President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Dawn Jacobson - Finance Committee Lead

\_\_\_\_\_  
Date

11/15/2021