

Fair Compensation Calculator for computing ministerial compensation

UUA Transitions Office

last updated:

2.10.16

A. Compute the Range of Salary plus Housing Allowance (S&H)

The web-page address for the information needed to complete Part A below is <http://www.uua.org/leaders/leadership/compensation/fair/index.shtml>

To determine which Salary Recommendations to use

Enter the congregation's Geographically-based Index (geo-index) 1-7 _____

Check off the congregation's size (from "small" to "large II"):

____ Small <150

____ Mid-size II 250-349

____ Large I 500-749

____ Mid-size I 150-249

____ Mid-size III 350-499

____ Large II >750

Using your Geo Index, find the appropriate table under "2016-2017 Salary Recommendations." Select the column that corresponds to your congregation's size. Find the line of the ministry position (parish/senior/MRE, associate, assistant)

Enter the minimum, midpoint, and maximum **Salary including Housing Allowance**

Minimum	Midpoint	Maximum
\$ -	\$ -	\$ -

B. Other Salary Items

1. In Lieu of Employer's FICA: 7.65 percent of S&H (this will calculate for you)

\$ -	\$ -	\$ -
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C. Compute the Insurance and Retirement Benefits & Professional Expense Allowance

2. Retirement Plan Enter the % employer contribution (use whole number) here; the annual employer contribution will calculate for you.

\$ -	\$ -	\$ -
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The UUA Fair Compensation employer contribution of 10% (required for all eligible employes) may be met by any combination of offered employer contributions (base employer contribution and matching) totaling at least 10 percent.

3. Comprehensive Medical Insurance Plan: - enter costs on either lines 32 & 33 OR line 38
Congregation pays 80% of employee and 50% of dependent premium (use either a. or b. below)

a. UUA Health Plan:

Go to the UUA Health Insurance Premium Calculator at <https://secure.uua.org/leaders/insurance/calculator/index.php>

To estimate a reasonable employee-only annual rate for planning purposes, Select a plan:

(1) estimate age of new employee (2) select employee only coverage, (3) enter the churches zip code,

(4) get annual cost (multiply monthly rate by 12). Multiply total by 80% for employer share

Enter the annual employer share here (the three figures will be identical):

\$ -	\$ -	\$ -
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Enter 50% of the annual Dependent rate (Family minus employee amount) here:

\$ -	\$ -	\$ -
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TOTAL medical premiums

\$ -	\$ -	\$ -
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OR b. Other health plan (with benefits comparable to UUA plan) available in the congregation's region:

Determine a reasonable employee-only and family annual rate:

Enter the 80 percent employee and 50% dependent cost (the three figures will be identical):

\$ -	\$ -	\$ -
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4. UUA Group Disability (or other plan @66.67% of S&H); cost = 1% of S&H (this will calculate for you)

\$ -	\$ -	\$ -
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5. Group Term Life Insurance: 2 times S&H; cost = \$3.84 per \$1,000 of coverage (will calculate for you)

\$ -	\$ -	\$ -
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6. Additionally, the UUA encourages congregations to make dental insurance available. Employees often pay this premium.

If the congregation agrees to pay the premium enter the **annual** premium below

\$597 indiv. ---\$1194 employee+1 -- \$1449 families (the three figures entered should be identical)

\$	-	\$	-	\$	-
<hr/>		<hr/>		<hr/>	

D. Compute the Professional Expense Allowance

4. Professional Expense Allowance: the greater of 10 percent of S&H (calculates for you) or \$5,000
(for transitional ministry add **(Enter)** \$800 plus travel expenses for UUA-sponsored training event

\$	-	\$	-	\$	-
<hr/>		<hr/>		<hr/>	

E. Total UUA-Recommended Benefits & Expenses

\$	-	\$	-	\$	-
<hr/>		<hr/>		<hr/>	

F. Additional Provisions

1. Professional and out-of-pocket expenses: Reimbursable up to the greater of 10 percent of S&H or \$5,000 (plus an additional \$500 plus travel expenses for interim and consulting ministers attending a UUA-sponsored transitional ministry continuing education event).

2. Reallocation. The total cost to the congregation of salary and housing plus the additional benefits and professional expenses is \$ _____. The Governing Board and the Minister may, upon mutual agreement, and before the beginning of a tax or employment year, allocate funds among various categories to provide the minister with an optimum array of benefits. (The congregation is strongly urged to require the minister to participate in pension, life, health, and long-term disability income insurance plans.

3. Coding. An offer falling between the minimum and midpoint of a small congregation receives an:		A
between the minimum and midpoint of a	mid-size I	B
between the minimum and midpoint of a	mid-size II	C
between the minimum and midpoint of a	mid-size III	D
between the minimum and midpoint of a	large I	E
between the minimum and midpoint of a	large II	F

The congregation's offer will be assigned the letter based on the lowest (leftmost) column on the Salary Recommendations spreadsheet in which its offer falls between the minimum and the midpoint. (Note: If a congregation offers a range, it is where the midpoint of its range falls that determines the designation.) Thus a small congregation would generally be expected to offer compensation at the A-level, but many small congregations, sometimes in order to be more competitive, and sometimes simply because they can, may offer compensation at the B- or even C-level. Similarly, the offer of a mid-size III congregation would generally be expected to be at the D-level, but a mid-size congregation that has had a financial mishap or experienced heavy conflict may simply be without that capacity for a time.

Offers falling below the minimum amount in column A will be assigned an S. Offers made for part-time service will be assigned a P. Offers featuring less-than-recommended benefits and expense reimbursement will be noted by an asterisk (*).

Example: Using the geo-index 3 chart, a mid-size II congregation (250-349 members) is expected to offer Salary plus Housing of between \$64,550 and \$103,350, with a midpoint of \$84,000. The congregation in this example offers \$65,000. This offer would be assigned a "B" since the second column is the lowest column in which the offer falls between the minimum and the midpoint (\$57,650 minimum to \$73,550 midpoint.) If the congregation offered \$73,551, the offer would be assigned a "C." If the congregation offered \$84,001, the offer would be assigned a "D."