CLERGY SALARY AND ALLOWANCE FOR THE YEAR 2027

Clergy Name: _____ Full Time ☐ Part Time ☐

Church Name: _____ Rector ☐ Associate ☐

Church City: _____

Line	Description	Amount
1	Salary (salary, bonuses, tuition paid for dependents, unaccountable travel, etc.)	
2	Additional Salary – Health Insurance Supplement	
3	Social Security reimbursement (paid in addition to stipend)	
4	Utilities and Household allowance (if living in a rectory)	
5	Total Cash Stipend — Subtotal of lines 1 through 4	
6	Household expenses paid on behalf of the cleric to 3rd party (utilities etc.)	
7	Sub-Total of lines 5 and 6	
8a	Allowance Provided for Home Purchase or Rental (OR)	
8b	Rectory Value (30% of line 7) (Calculation is for 403(b) purposes only)	
9	Subtotal of line 7 plus 8a or 8b	
10	Annuity or other tax-deferred plan	
11	Total of lines 9 and 10	
12	403(b) Retirement Contribution (17% of line 11)	
13	Travel Allowance (accountable plan reimbursements)	
14	Continuing Education Allowance	
15	Medical Insurance: Net cost of Church's share	

- Employee: $8,153.88
- Employee/Spouse: $13,630.56
- Employee/Dependent: $11,674.56
- Employee/Family: $17,933.76

Total of lines 11 through 15	
Less Line 8b if applicable	
Net Cost to Budget	

Form Completed by: _____ Phone# _____

Date Completed: _____

Please attach a copy of the vestry-approved resolution for Clergy Housing Allowance.

THE ANGLICAN DIOCESE OF SOUTH CAROLINA

2027 Clergy Salary and Allowance Worksheet

Instructions for completing the worksheet

Use the line numbers shown on the 2027 worksheet. All figures should reflect the 2027 budget.

Line 1 | Salary

Enter the cash stipend and any other taxable income to the cleric. Include bonuses, severance pay, tuition paid for the cleric's children, unaccountable travel, and generally payments reportable in Box 1 of Form W-2.

Unaccountable travel and allowances: Travel paid without submitting mileage or expense accounting to the church, including car and phone allowances that are not accounted for.

Line 2 | Additional Salary - Health Insurance Supplement

Enter any additional salary paid to the cleric as a health insurance supplement.

Line 3 | Social Security Reimbursement

Enter any Social Security allowance paid in addition to the stipend to help offset the SECA tax paid by the cleric. This allowance is optional; some churches choose to provide it. It is additional compensation and is generally subject to SECA tax, usually 7.65%.

Line 4 | Utilities and Household Allowance

Enter the amount paid directly to the cleric for utilities and household expenses. This is common when the cleric lives in church-owned housing. It is usually not paid to a homeowner, but may be provided separately from the housing allowance.

Line 5 | Total Cash Stipend

Add Lines 1 through 4.

Line 6 | Household Expenses Paid to Third Parties

Enter utilities or other household expenses paid directly by the church to a third party on behalf of the cleric. These are treated the same as amounts paid directly to the cleric.

Line 7 | Subtotal

Add Lines 5 and 6.

Lines 8a and 8b | Housing Allowance or Rectory Value

Enter **either** the housing allowance (8a) **or** the rectory value (8b), not both.
8a: Use the housing allowance designated in the annual vestry resolution and recorded in the vestry minutes.
8b: Calculate 30% of **Line 7** for 403(b) purposes only. This is not the actual value or SECA-taxable value of the rectory.

Line 9 | Subtotal

Add Line 7 and either Line 8a or Line 8b.

Line 10 | Annuity or Other Tax-Deferred Plan

Enter any amount paid by the church to a tax-deferred annuity or similar plan for the cleric. This amount is included in the 403(b) compensation calculation, but not in the 30% rectory-value calculation.

Line 11 | Total Compensation

Add Lines 9 and 10. This is the base compensation for calculating the retirement amount and for comparing compensation. Use the appropriate portion of this annual amount in the Gross Pay column of the 403(b) contribution worksheet for each payroll period.

Line 12 | 403(b) Retirement Contribution

Calculate 17% of Line 11 as indicated on the worksheet. Reconcile the amount with the applicable retirement and benefits allocations when preparing contribution submissions.

Lines 13-15 | Other Allowances and Benefits

Complete as applicable for church budgeting: **Line 13** - travel reimbursements under an accountable plan, supported by receipts or mileage logs; **Line 14** - continuing education allowance; **Line 15** - the net cost of the church's share of medical insurance, which may vary with cost sharing.

Net Cost to Budget

Total Lines 11 through 15. Subtract Line 8b (rectory value) when applicable, since it is an imputed amount rather than a cash expenditure. Include any other benefits in the church budget as appropriate.

HOUSING RESOLUTION Attach a copy of the vestry-approved clergy housing allowance resolution. When using Line 8a, ensure the allowance is designated for 2027.

Online worksheet (recommended): https://form.jotform.com/263054642055150