

STEP 1: DETERMINE THE NEEDS

Each minister and paid employee should complete a copy of this compensation plan review. By providing the information below, ministers and staff help the church better estimate amounts that adequately meet the needs of their employees. Please note the following:

- Unless otherwise noted, all figures are annual amounts.
- Estimates can be based on actual amounts from the previous year.
- Shaded boxes are to be completed by the church.

| | | |
|-------|------------|-----------------------------|
| Name: | Job title: | Complete by: ____/____/____ |
|-------|------------|-----------------------------|

SECTION 1: MINISTRY-RELATED EXPENSES (see page 7 for examples)

| Personal Vehicle Expenses | | |
|---|----------------------------|--------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to reimburse expense |
| Estimated business mileage | (miles) | N/A |
| Multiply mileage by the IRS standard rate to determine cost for vehicle's business use; visit IRS.gov/tax-professionals/standard-mileage-rates | \$ | \$ |

| Travel Expenses | | |
|---|----------------------------|--------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to reimburse expense |
| Estimated travel expenses for work-related events (food, lodging, etc.) | \$ | \$ |

| Ministry Expenses | | |
|--|----------------------------|--------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to reimburse expense |
| Estimated expense on materials for sermon preparation, studies or church functions | \$ | \$ |

| Hospitality Expenses | | |
|---|----------------------------|--------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to reimburse expense |
| Estimated expense for hosting church groups, speakers, etc., in a home or at a restaurant | \$ | \$ |

| Professional Development Expenses | | |
|--|----------------------------|--------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to reimburse expense |
| Estimated amount for continuing education, workshops or learning conferences | \$ | \$ |



VIEW THE RESULTS of the latest nationwide SBC Church Compensation Survey by visiting GuideStone.org/CompensationPlanning. Plus, you can see how your compensation plan for ministers and staff compares with similar-sized SBC churches in your area.

SECTION 2: EMPLOYEE BENEFITS (see page 10 for examples)

| Medical Insurance | | |
|---|----------------------------|------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to provide benefit |
| Estimated cost of medical coverage for you (and your family, if applicable) | \$ | \$ |

| Life Insurance | | |
|---------------------------------------|----------------------------|------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to provide benefit |
| Estimated cost for your life coverage | \$ | \$ |

| Disability Insurance | | |
|---|----------------------------|------------------------------------|
| Description | Minister/employee estimate | Amount budgeted to provide benefit |
| Estimated cost for your disability coverage | \$ | \$ |

| Retirement Plan Contributions | | |
|--|-------------------------------|----------------------------------|
| Description | Actual contribution last year | Amount budgeted for contribution |
| 403(b)(9) retirement plan contributions paid by the church | \$ | \$ |

SECTION 3: PERSONAL INCOME (see page 13 for examples)

| Personal Salary | |
|--|---------------------------|
| Description | Amount budgeted by church |
| Salary paid to the minister/employee by the church | \$ |

| Housing Allowance | |
|--|------------------------------|
| Description | Amount requested by minister |
| Housing allowance, if applicable, (in addition to salary) that will be provided by the church next year* | \$ |

| Salary Increase | | |
|--|-----|----|
| Description | Yes | No |
| Did you receive a salary increase last year? Check either Yes or No. | | |

| SECA Taxes Paid | | |
|--|----------|-----------------------------------|
| Description | Minister | Amount budgeted to offset expense |
| Amount of self-employment (SECA) tax you paid on your church income last year* | \$ | \$ |

*Applies only to Ministers for Tax Purposes.