

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: ____/____/____
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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](https://www.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.