

## UUA Compensation Worksheet

Line #	Compensation Item	Guideline and Calculation	Amount	Additional Notes
1	<b>Salary (S+H for ministers)</b>	<i>Guideline: use salary chart for appropriate Geo Index, in line with membership size and position.</i>	\$18,720	See Guide to Salary Recommendations regarding experience and other relevant factors.
2	<b>Self-Employment Tax Offset</b> ( for fellowshiped and/or ordained ministers only)	<i>Guideline: Add 7.65% S+H.</i> Line 1 x .0765	\$0	Also called In Lieu of FICA. (For any amt of salary above \$132,900, reduce to 1.45%.)
3	<b>UUA Retirement Plan Base Employer Contribution</b>	<i>Guideline: base+match = 10%.</i>	\$0	Per Employer Participation Agreement. Include amt on Line 2 if indicated in Agreement.
4	<b>UUA Retirement Plan Matching Employer Contribution (if any)</b>			
5	<b>UUA Retirement Plan 1.3% of Salary or S+H</b>	<i>Guideline: Congregation pays premium.</i> Line 1 x .013	\$243	Impute amount of premium on employee's W-2 to keep benefit nontaxable.
6	<b>UUA Group Term Life Insurance .42% of 2 x Line 1 (capped at \$200,000)</b>	<i>Guideline: Congregations pays premium.</i> 2 x Line 1 x .0042	\$157	Life insurance coverage is based on 2 x salary[S+H]. See UUA website for tax info.
7	<b>UUA Health Plan (employee)</b>	<i>Guideline: Cover 80% of individual premium.</i> See note at right and link at bottom.	\$3,521	Individual monthly rate from link below, x12 for annual, then take 80%. May prorate part-time.
8	<b>UUA Health Plan (dependents)</b>	<i>Guideline: Cover 50% of add'l for dependents.</i> See note at right and link at bottom.	\$0	Subtract individual monthly rate from rate with dependents, multiply by 12. Take 50%. Prorate p/t.
9	<b>UUA Dental Plan (employee)</b>	<i>Guideline: Cover 80% of individual premium..</i> See note at right and link at bottom.	\$288	See bottom for annual rates. May prorate for part-time.
10	<b>UUA Dental Plan (dependents)</b>	<i>Guideline: Cover 50% of add'l for dependents.</i> See note at right and link at bottom.	\$0	Subtract individual rate from rate with dependents. Take 50%. Prorate part-time.
11	<b>Professional Expense Allowance</b>	<i>Full-time guideline: ministers: 10%, minimum \$8,000 .</i> <i>Other pros: 10% with minimum \$5,000.</i>	\$700	Line 1x .1 Pro-rate minimum for part-time. Appropriate continuing ed funding for <u>all</u> staff.
12	<b>Transitional Ministry Pro Expense add-on</b>	Add \$950 + travel for ministers in Transitional Ministry Program.	\$0	Cost of special training for transitional ministers.
	<b>TOTAL COMPENSATION</b>	Sum of lines 1 thru 12 (auto-calculates)	\$23,629	

**Monthly UUA Health Plan premiums:** <https://secure.uua.org/leaders/insurance/calculator/>

**Annual Dental Plan premiums:** \$720 for individual, \$1,440 for Employee + 1, and \$1,776 for family.

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Line #	Compensation Item	Guideline and Calculation	Amount	Additional Notes	
1	<b>Salary (S+H for ministers)</b>	<i>Guideline: use salary chart for appropriate Geo Index, in line with membership size and position.</i>	\$33,540	See Guide to Salary Recommendations regarding experience and other relevant factors.	
2	<b>Self-Employment Tax Offset</b> ( for fellowshipped and/or ordained ministers only)	<i>Guideline: Add 7.65% S+H.</i> Line 1 x .0765	\$0	Also called In Lieu of FICA. (For any amt of salary above \$132,900, reduce to 1.45%.)	
3	<b>UUA Retirement Plan Base Employer Contribution</b>	<i>Guideline: base+match = 10%.</i>	Line 1 (or lines 1+2) x base employer contribution percentage/100 (e.g., 8% = .08)	\$3,354	Per Employer Participation Agreement. Include amt on Line 2 if indicated in Agreement.
4	<b>UUA Retirement Plan Matching Employer Contribution (if any)</b>		Line 1 (or lines 1+2) x matching employer contribution percentage/100 (e.g., 2% = .02)	\$0	Per Employer Participation Agreement. Include amt on Line 2 if indicated in Agreement.
5	<b>UUA Long-Term Disability 1.3% of Salary or S+H</b>	<i>Guideline: Congregation pays premium.</i> Line 1 x .013	\$436	Impute amount of premium on employee's W-2 to keep benefit nontaxable.	
6	<b>UUA Group Term Life Insurance .42% of 2 x Line 1 (capped at \$200,000)</b>	<i>Guideline: Congregations pays premium.</i> 2 x Line 1 x .0042	\$282	Life insurance coverage is based on 2 x salary[S+H]. See UUA website for tax info.	
7	<b>UUA Health Plan (employee)</b>	<i>Guideline: Cover 80% of individual premium.</i> See note at right and link at bottom.	\$5,722	Individual monthly rate from link below, x12 for annual, then take 80%. May prorate part-time.	
8	<b>UUA Health Plan (dependents)</b>	<i>Guideline: Cover 50% of add'l for dependents.</i> See note at right and link at bottom.	\$0	Subtract individual monthly rate from rate with dependents, multiply by 12. Take 50%. Prorate p/t.	
9	<b>UUA Dental Plan (employee)</b>	<i>Guideline: Cover 80% of individual premium..</i> See note at right and link at bottom.	\$468	See bottom for annual rates. May prorate for part-time.	
10	<b>UUA Dental Plan (dependents)</b>	<i>Guideline: Cover 50% of add'l for dependents.</i> See note at right and link at bottom.	\$0	Subtract individual rate from rate with dependents. Take 50%. Prorate part-time.	
11	<b>Professional Expense Allowance</b>	<i>Full-time guideline: ministers: 10%, minimum \$8,000 .</i> <i>Other pros: 10% with minimum \$5,000.</i>	\$700	Line 1x .1 Pro-rate minimum for part-time. Appropriate continuing ed funding for <u>all</u> staff.	
12	<b>Transitional Ministry Pro Expense add-on</b>	Add \$950 + travel for ministers in Transitional Ministry Program.	\$0	Cost of special training for transitional ministers.	
	<b>TOTAL COMPENSATION</b>	Sum of lines 1 thru 12 (auto-calculates)	\$44,502		

**Monthly UUA Health Plan premiums:** <https://secure.uua.org/leaders/insurance/calculator/>

**Annual Dental Plan premiums:** \$720 for individual, \$1,440 for Employee + 1, and \$1,776 for family.