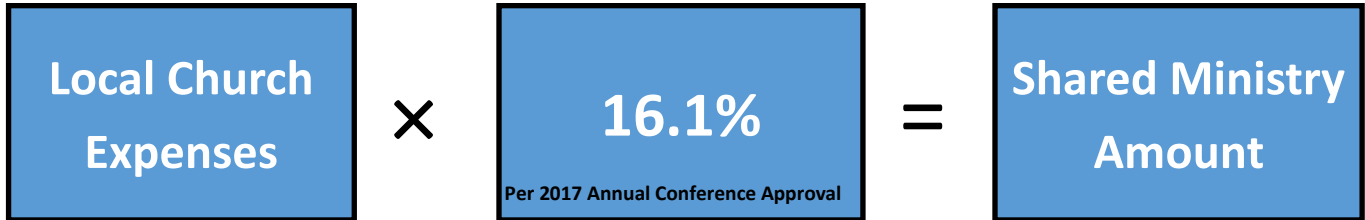


## UNDERSTANDING YOUR 2019 SHARED MINISTRY CALCULATION

### Shared Ministry Apportionment Formula



### Calculation Example

<b>2019 SHARED MINISTRY CALCULATION</b>	
<b>LOCAL CHURCH EXPENSES</b>	<b>1st Church</b>
<i>Statistical Report Table 2</i>	
Line 41a - Pastor Salary	75,000
Line 41b - Associate Pastor Salary	
Line 41c - Deacon Salary	
Line 42a - Pastor Housing Benefits	11,000
Line 42b - Associate Pastor Housing Benefits	
Line 42c - Deacon Housing Benefits	
Line 43 - Accountable Reimbursements	
Line 44 - Other Cash Allowances	
Line 45 - Staff Compensation	85,000
Line 46 - Church Program Expenses	6,000
Line 47- Total Church Operating Expenses	53,000
<b>Prior Year Billed Amounts</b>	
Comprehensive Protection Plan (CPP)	2,500
Clergy Retirement Security Program (CRSP)	10,500
Health Insurance	14,000
Property Insurance	1,000
Worker's Comp	1,200
<b>Total Local Church Expenses</b>	<b>259,200</b>
<b>SHARED MINISTRY PERCENTAGE</b>	<b>16.1%</b>
<b>LOCAL CHURCH SHARED MINISTRY AMOUNT</b>	<b>41,731</b>
<i>(Local Church Expenses x .161)</i>	

#### POINTS TO REMEMBER

- 2019 is calculated based on 2017 statistical data.
- If your Church Expenses Increase your Shared Ministry will Increase.