

UUA Compensation Worksheet

Marquette UU for half-time minister benefits '25-'26

| Line | Compensation Item | Calculation based on <i>UUA Recommendation</i> | Cost/Year | Additional Notes |
|------|---|--|-----------------|---|
| 1 | Annual Salary (Salary + Housing for ministers) | <i>Recommendation: use salary chart for appropriate Geo Index, in line with membership size and position.</i> | \$31,350 | See UUA Guide to Salary Recommendations regarding experience and other relevant factors. |
| 2 | Self-Employment Tax Offset <i>*For fellowshipped or ordained ministers ONLY*</i> | Line 1 x .0765 <i>Recommendation: Add 7.65% S+H.</i> | \$2,398 | Included due to ministerial tax provisions. Also called In Lieu of FICA. (For any amt of salary + housing above \$132,900, reduce to 1.45%.) |
| 3 | UUA Retirement Plan Base Employer Contribution | Line 1 x base employer contribution percentage/100 (e.g., 8% = .08) | \$3,135 | Per the Cong's Employer Participation Agreement. Does not include Lines 2, or any wellness stipend(s). |
| 4 | UUA Retirement Plan Matching Employer Contribution (if any) | Line 1 x matching employer contribution percentage/100 (e.g., 2% = .02) | \$0 | Per the Cong's Employer Participation Agreement. Does not include Lines 2, or any wellness stipend(s). |
| 5 | UUA Long-Term Disability 1.3% of Salary or S+H | Line 1 x .013 <i>Recommendation: Congregation pays full premium.</i> | \$408 | Impute amount of premium on employee's W-2 to keep benefit nontaxable. |
| 6 | UUA Group Term Life Insurance 0.42% of 2 x Salary or S+H (capped at \$200,000) | (2 x Line 1) x .0042 <i>Recommendation: Congregations pays full premium.</i> | \$263 | Life insurance coverage is based on 2 x salary [2 x S+H for ministers]. See UUA website for tax info. |
| 7 | UUA Health Plan* (employee) | Calculation in Notes on right. Rates below. <i>Recommendation: Cover 80% of individual premium.</i> | \$11,981 | Use "Employee Only" monthly rate from link below, x12 for annual, then take 80%. <i>May adjust part-time.</i> |
| 8 | UUA Health Plan* (dependents) | Calculation in Notes on right. Rates below. <i>Recommendation: Cover 50% of add'l for dependents.</i> | \$8,658 | Subtract Employee Only monthly rate from rate with dependents, multiply by 12, take 50%. <i>Adjust p/t.</i> |
| 9 | UUA Dental Plan** (employee) | Employee Only rate x 0.8. Rates below. <i>Recommendation: Cover 80% of individual premium. .</i> | \$624 | See bottom for annual rates. <i>May adjust part-time.</i> |
| 10 | UUA Dental Plan** (dependents) | Calculation in Notes on right. Rates below. <i>Recommendation: Cover 50% of add'l for dependents.</i> | \$510 | Subtract Employee Only rate from rate with dependents. Take 50%. <i>Adjust p/t.</i> |
| 11 | Professional Expense Allowance | Ministers: <i>greater of</i> Line 1 x 0.1 <i>or</i> \$8,000. Other professionals: <i>greater of</i> Line 1 x 0.1 <i>or</i> \$5000. | \$4,000 | <i>Recommendation: 10%, with minimums of \$8k for ministers, \$5k for other professions. May Pro-rate for part-time. Appropriate continuing ed funding for all staff.</i> |
| 12 | Transitional Ministry Pro Expense add-on | Up to \$1,750 + travel for ministers in Transitional Ministry Program. | \$0 | Cost of annual professional development for transitional ministers varies. |
| 13 | Total Salary and Benefits | Sum of lines 1 thru 12 (auto-calculates) | \$63,327 | |

*Monthly UUA Health Plan premiums:

<https://secure.uua.org/leaders/insurance/calculator/>

We recommend using your congregation's zip code for a 50 year old minister with a family to estimate costs

**Annual UUA Dental Plan premiums:

\$780 for Employee Only, \$1,560 for Employee + 1, and \$1,800 for family.