## RECOMMENDATIONS FOR 2018 PASTORAL COMPENSATION

**A. CHARGE INFORMATION** (Section A in instructions)

1. Staff-Parish Relations Chair
2. Phone of Chair
3. E-mail of Chair

**B. PASTOR INFORMATION** (Section B in instructions)

1. Name of Pastor
2. Conference Relationship

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Multiply years of service by multiplier and place in column to the right</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.a. Years at Full-time</td>
<td>___ YEARS X 1 =</td>
</tr>
<tr>
<td>3.b. Years at ¾ time</td>
<td>___ YEARS X 3 / 4 =</td>
</tr>
<tr>
<td>3.c. Years at ½ time</td>
<td>___ YEARS X 1 / 2 =</td>
</tr>
<tr>
<td>3.d. Years at ¼ time</td>
<td>___ YEARS X 1 / 4 =</td>
</tr>
</tbody>
</table>

**TOTAL YEARS OF SERVICE**

Sum lines 3.a – 3.d

4. Appointment level for 2018

Enter: 1 (full-time), 3 / 4, 1 / 2, 1 / 4

5. Minimum Base Salary Required for 2018 (Section B in instructions)

### C. NEGOTIATED BASE COMPENSATION AND SOCIAL SECURITY TAX OFFSET (Section C in instructions)

1. **Negotiated Base Salary** -- If the pastor has elected either a Flexible Spending Account (FSA); Dependent Care Account (DCA); or a Medical Reimbursement, then that amount is INCLUDED here in the base salary.

2. **Social Security Tax Offset** -- 7.65% of the line above shall be paid to offset the difference between self-employment tax rate and the employee Social Security tax rate. (Multiply by .0765)

3. **TOTAL OF LINES C.1 & C.2**

### D. HEALTH INSURANCE INFORMATION (Section D in instructions)

1. Charge Health Insurance
   - Full Time Only
   - Fixed amount
   - $14,000

2. **Pastors will contribute based on their choice of plan** – 6.25%-7.5%
   - Pastor’s contribution will not change the fixed amount.

3. If your pastor is not full-time, specify amount for health insurance (this is to be reported as taxable income)
   - This is optional. Include amount only if this is given in addition to the Base Salary as part of the negotiated compensation.

### E. HOUSING (Section E in instructions)

1. If a parsonage is provided, do this:
   - Multiply LINE C.3 for 2018 times 0.25

2. If a parsonage is not provided, do this:
   - Enter the amount of the Housing Allowance to be paid in 2018.
### F. LOCAL CHARGE PENSION CONTRIBUTION

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Negotiated Base Compensation and Social Security Tax Offset</td>
<td>C.3 for 2018</td>
</tr>
<tr>
<td>2</td>
<td>Housing Amount</td>
<td>Enter E. 1 if parsonage provided or Enter E. 2 if parsonage is not provided</td>
</tr>
<tr>
<td>3</td>
<td>Contribution Base</td>
<td>Add line F.1 and F.2</td>
</tr>
<tr>
<td>4</td>
<td>Defined Contribution</td>
<td>Line F.3 x .03</td>
</tr>
<tr>
<td>5</td>
<td>Defined Benefit</td>
<td>5,750.00 x appointment level (B.4)</td>
</tr>
<tr>
<td>6</td>
<td>LOCAL CHARGE PENSION CONTRIBUTION FOR 2018</td>
<td>Add lines F.4 and F.5</td>
</tr>
</tbody>
</table>

Pastors are expected to contribute to their UMPIP account. If the pastor does not meet annual contribution requirements to his/her UMPIP account, the charge may receive a refund in the subsequent year of up to 1% of line 3.

### G. ADDITIONAL PASTORAL REIMBURSEMENTS

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Enter amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Travel Reimbursement:</td>
<td>Option 1: charge-provided vehicle</td>
</tr>
<tr>
<td></td>
<td>Select Option 1, Option 2 or Option 3 (may be included in ARP)</td>
<td>Option 2: church/charge pays flat rate for ownership costs (which IRS counts as salary) and also a per mile fee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Flat Rate:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Option 3: reimburse vouched travel at current IRS rate as defined by IRS</td>
</tr>
<tr>
<td>3</td>
<td>Continuing Education</td>
<td>New amount budgeted for 2018 (min of $750 full; $500 for part-time)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amount carried over from previous years in this appointment</td>
</tr>
<tr>
<td>4</td>
<td>Other compensation paid by charge (provide specifications)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Vacation - # of weeks (July 1-June 30)</td>
<td></td>
</tr>
</tbody>
</table>

### H. CHARGE CONFERENCE ACTION RELATIVE TO PASTOR’S TAX REPORTS

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>See H.1 in instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rental value of charge-owned parsonage</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Parsonage exclusion for furnishings</td>
<td>See H.2 in instructions</td>
</tr>
</tbody>
</table>

List name of churches in a multipoint charge and the percentage of the pastoral support which they provide:

Signed ____________________________ (Chairperson of Staff/Pastor Parish Relations)

Date S/PPR approved recommendations: ________ Date worksheet send to Finance Committee ________
General Policy:

PROCESS FOR APPROVING THE SALARY PACKAGE

The Pastor/Staff-Parish Relations Committee shall:
- Discuss pastoral support provisions with the pastor(s).
- Report its recommendations to the Administrative Board/Council.
- Submit budget items to the Committee on Finance.
- Submit recommendation to the Charge/Church Conference for final action.

Only the Charge/Church Conference has the authority to set pastoral salaries and other pastoral support provisions.

The initiative for recommending the annual salary, benefits and travel package rests with the Pastor/Staff Parish Relations Committee. Annually, prior to the adoption of the budget for the new fiscal year, the Committee is to confer with the pastor(s) about all pastoral support provisions, i.e., Salary, Housing, and Continuing Education.

Pastoral support provisions should reflect the many demands the church and the community make upon the pastor and current economic factors. Consideration should be given to the rising cost of preparing to enter and retire from parish ministry. The salary support package should, above all else, reflect appreciation for the quality of the pastoral ministry and leadership provided by the pastor(s). A church is wise which pays the pastor(s) a generous salary and which makes provision for annual salary increases.

Instructions

A. Charge Information: Name and information for Staff-Parish Relations Committee Chair.

B. Pastor Information:
1. Enter the name of the Pastor.
2. Check with pastor about Conference Relationship status (ex. Elder, Local Pastor, etc.)
3. See Pastoral service record in most recent Journal.
4. Indicate if pastor is serving full-time (1), half-time (1/2), three quarter-time (3/4), etc.
5. Minimum Base Salary Required: The minimum base salary is just that – a bare minimum to be paid to pastors. It is not the standard for setting salaries; it is the line below which salaries shall not go. See table & instructions below.

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Full Members &amp; In-Service Provisionals</th>
<th>Associate Members</th>
<th>Full-Time Local Pastors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 3……….</td>
<td>$42,872</td>
<td>$40,971</td>
<td>$39,074</td>
</tr>
<tr>
<td>After 3……………</td>
<td>$43,742</td>
<td>$41,799</td>
<td>$39,856</td>
</tr>
<tr>
<td>After 6……………</td>
<td>$44,610</td>
<td>$42,570</td>
<td>$40,637</td>
</tr>
<tr>
<td>After 9……………</td>
<td>$45,489</td>
<td>$43,451</td>
<td>$41,420</td>
</tr>
<tr>
<td>After 12………….</td>
<td>$46,353</td>
<td>$44,281</td>
<td>$42,207</td>
</tr>
<tr>
<td>After 15………….</td>
<td>$47,202</td>
<td>$45,105</td>
<td>$42,975</td>
</tr>
</tbody>
</table>

The years of service of a minister are to be computed on TOTAL full-time service in the United Methodist Church or its antecedents. The 2018 Minimum Salary reflects a 2% increase over 2017. We encourage additional compensation for those with advanced degrees in ministry.
Part-Time Local Pastors
Compensation of all part-time pastors and less than full-time appointments shall be negotiated by the Pastor/Staff Relations Committee and the District Superintendent.

C. Negotiated Base Compensation & Social Security Offset
1. This is the negotiated base salary.
2. Social Security Offset: In addition to the cash salary paid to each full-time pastor, an amount equal to ½ the current Self Employment tax rate – as determined by the IRS – shall be paid by the local church to offset the difference between self-employed and employee Social Security tax rates. All pastors are encouraged to participate in the Social Security Program. This amount is only available for those participating in the Social Security program.

Formula: 
\[
\text{Negotiated Base Salary} \\
\times 0.0756 \quad (1/2 \text{ of Current Self-Employment Tax Rate or 7.65%})
\]
\[
\text{Soc. Sec. Tax Offset [enter in line C.2 of worksheet]}
\]

3. Sum of Negotiated Base Salary & Social Security Offset

D. Health Insurance Information
1. Health Insurance will continue to be paid for all full-time appointments, including clergy couples, at the rate set by the Conference. Each charge will pay the fixed amount of $14,000.
2. Each full-time pastor, and any part-time pastors who are currently in the plan, will contribute a percentage of their base salary (See Line C.1 on worksheet). This contribution will be a payroll deduction by the local church and will be based on the plan election in November. This amount will be pre-tax. This figure does NOT change what the charge pays.
3. For part-time pastors, some charges elect to designate funds for the pastor’s health insurance premiums. If this is part of the negotiated compensation, enter amount here and on Line D.2.

E. Housing
- A parsonage shall be provided for the appointed pastor and his/her family and furnished according to the standard adopted in the 2016 BOOK OF DISCIPLINE OF THE UNITED METHODIST CHURCH.
- Utilities, which include gas, electricity, TV antenna or initial basic cable/satellite installation (monthly bill is the responsibility of the pastor unless the charge specifically agrees to provide this), high speed internet (if internet is provided in the pastor’s office in the church, the pastor will be responsible for the home internet unless otherwise negotiated with the charge), water, sewer rental, basic private telephone bill (not personal long distance charges) and equipment, heat, refuse collection, smoke and carbon monoxide detectors, shall be furnished by and paid by the local charge. Refer to the Parsonage inspection form for additional Parsonage Guidelines.
- When a housing allowance is granted in lieu of a parsonage, it shall be done only by the approved conference policy. It is recommended that the allowance, including utilities, be the greater of 30% of the pastor’s cash salary (not including travel) or the reasonable estimated cost of housing determined by Housing Allowance Worksheet of the Commission on Equitable Compensation.
  1. For pension purposes, if a parsonage is provided, multiply line C.3 on worksheet by .25 and enter as E.1.
  2. If a housing allowance is to be paid in lieu of a parsonage, in accordance with conference policy, enter that amount.
  3. If neither # 1 nor # 2 applies, enter -0-.

F. Pension Contribution: Local charge contributions to the pastor’s pension are based on negotiated salary, plus Social Security Offset, plus Housing Amount.
1. Enter the Negotiated Base Compensation and Social Security Tax Offset (line C.3)
2. Housing Amount: If a parsonage is provided, enter line E.1; if housing allowance is provided enter the actual housing allowance on E.2
3. Add lines F.1 and F. 2 for the Contribution Base for Pension.
4. The Defined Contribution is 3% of the Contribution Base. If the pastor doesn’t contribute 1% the church will receive a 1% rebate at the end of the year.
5. The Defined Benefit is $5,750 multiplied by the appointment level (B.4) of full-time, half-time, etc.
6. The pension contribution for the charge is the total on F 6.

G. Additional Pastoral Reimbursements:

1. More info about ARP can also be found at http://www.gcfa.org/tax-packet ) Accountable Reimbursement Plans (A.R.P.) have very specific I.R.S. requirements. With an A.R.P., resolutions are adopted by the church council for a calendar year and all future years unless specifically revoked or superseded. The church pastor (or other employee(s)) will be reimbursed for ordinary and necessary business expenses incurred in the performance of his or her responsibilities when he/she substantiates the amount, business purpose, date, and place of the expense. This substantiation must be provided to the chair of the pastor parish relations committee (or church treasurer) within sixty (60) days of incurring the expense. The individual must return to the church any amounts received in excess of the substantiated expenses within one hundred twenty (120) days of receipt. The church will not report any properly substantiated reimbursement payments as income on any Form W-2. The church may wish to designate certain items which it elects to have covered by this policy, such as travel, continuing education, attendance at annual conference, books, subscriptions, work supplies, vestments, etc. There may be a cap or dollar amount on the total reimbursable business expenses that will be paid, for example: “The reimbursement amount shall be no more than ________.” The church may also want to require pre-approvals by the treasurer or SPR/PPR chair of business expenses in excess of $500 (or any other amount deemed appropriate). These additional requirements should be included in the policy. The specifics of each policy should be reviewed by each church and minister considering their specific concerns. If legal or tax advice is required, the services of a competent professional advisor should be sought. Under no circumstances should the treasurer pay the ARP without receipts or documentation.

2. Travel: Travel provisions shall be made for all full-time pastors and student pastors, and shall be considered as part of the local church/charge budget under administrative expenses. The local church/charge, after consultation with the pastor, shall select one of the following options to assure adequate travel provisions for its pastor while involved in church business. See IRS Publication 463 for details on allowed expenses or consult a tax professional.

   Option 1: The local church/charge shall rent or purchase a vehicle for the pastor, and shall be responsible for all ownership and operating costs of the vehicle. Ownership costs shall include gasoline, oil, tires, maintenance and repair of the vehicle. It shall be understood that the vehicle is to be available to the pastor at all times, with the cost of personal use being reimbursed at current Internal Revenue Service rates.

   Option 2: The local church/charge shall pay its pastor an annual amount of at least $1,700 for ownership costs, and reimburse the pastor for operating costs at a minimum of 14 cents per mile, which is the current IRS RATE, both payable at least monthly upon submission of travel vouchers. The $1,700 will be considered as salary for tax purposes.

   Option 3: The local church/charge shall reimburse its pastor for documented business mileage at the IRS rate, as defined by current IRS regulations. This can be included in an Accountable Reimbursement Plan (ARP).

   Travel expenses for pastors in less than full-time appointments shall be negotiated between the District Superintendent and the Pastor/Staff Relations Committee.

3. Continuing Education:
The United Methodist Church has made continuing education mandatory for every pastor. Therefore, continuing education shall be provided for all full-time and part-time pastors under appointment. It shall be cumulative and used only during the current assignment. It shall be payable upon submission of vouchers. It shall be payable at the minimum rate of full-time $750 per year and part-time $500 per year. Other educational assistance may be available through the Board of Ordained Ministry.
<table>
<thead>
<tr>
<th></th>
<th>2017 (current year)</th>
<th>2018 (next year)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Amount budgeted but unspent in prior years of the current appointment</td>
<td>DNA</td>
</tr>
<tr>
<td>b.</td>
<td>Amount budgeted for 2017 (current year)</td>
<td>DNA</td>
</tr>
<tr>
<td>c.</td>
<td>Amount available in 2017 (current year) (Add a and b)</td>
<td>DNA</td>
</tr>
<tr>
<td>d.</td>
<td>Less amount expended or planned for expenditure in 2017 (current year)</td>
<td>DNA</td>
</tr>
<tr>
<td>e.</td>
<td>Amount unspent from prior year and current year budgets and available for 2018 (next year) (Subtract d from c)</td>
<td>DNA</td>
</tr>
<tr>
<td>f.</td>
<td>Amount budgeted for 2018 (next year) (for minimum see information above)</td>
<td>DNA</td>
</tr>
<tr>
<td>g.</td>
<td><strong>Total budgeted for 2018 (next year)</strong> (Add e and f)</td>
<td>DNA</td>
</tr>
</tbody>
</table>

One of the greatest needs of the pastor is to continue education throughout the years of ministry. Developing skills, learning new techniques, keeping abreast of what’s happening in the church – are all necessary to equip pastors for effective ministry. The time spent in continuing education is not to be considered vacation time. See ¶350.2, Book of Discipline 2016

H. Charge Conference Action Relative to Pastor’s Tax Reports

1. Each pastor shall report the fair rental value of the parsonage as income for Social Security purposes. The fair rental value shall be negotiated by the pastor and the Pastor/Staff Relations Committee and approved by the Charge Conference. Per IRS rules, it must reflect a rental value comparable to other similar homes in the area.

2. Each charge is encouraged to designate, each year, at the Charge Conference, a portion of the pastor’s cash salary as parsonage exclusion for use as the pastor sees fit for purchase of furnishings for the charge-owned parsonage.

I. Other Considerations

1. **Vacation AND TIME AWAY FROM THE PARISH:**
   - Vacation time shall be granted based on the conference year (July 1 to June 30) and negotiated with the Pastor/Staff Relations Committee.
     - Full-time service: minimum of four weeks’ vacation, which shall include four Sundays.
     - Less than full-time pastors: minimum of two weeks, which shall include two Sundays.
     - Pulpit supply during vacation periods shall be arranged by the Committee on Staff Parish Relations and paid for by the local church.
   - All Pastor/Staff Relations Committees shall encourage their pastors to take a minimum of one day off per week.
   - Some involvement of pastors in ministries beyond the local church is expected as an aspect of our connectional ministry: e.g., evangelistic missions, camping programs, work camps, etc. Such time is not to be considered as vacation. However, the extent of such involvement is to be negotiated by pastors and Pastor/Staff Relations Committee. Additional negotiated items can be attached to the worksheet.
   - Pastor/Staff Relations Committees are encouraged to pay special attention to the recommendations of the Board of Ordained Ministry on Study Leave, Sabbatical Leaves and Short Term Educational Opportunities. See ¶350, Book of Discipline 2016.
Susquehanna Conference of The United Methodist Church

Health Insurance Table

<table>
<thead>
<tr>
<th>Plan</th>
<th>Rate for 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPO Single</td>
<td>6.50%</td>
</tr>
<tr>
<td>PPO Married</td>
<td>7.50%</td>
</tr>
<tr>
<td>PPO Family</td>
<td>7.50%</td>
</tr>
<tr>
<td>CDHP Single</td>
<td>6.25%</td>
</tr>
<tr>
<td>CDHP Married</td>
<td>7.25%</td>
</tr>
<tr>
<td>CDHP Family</td>
<td>7.50%</td>
</tr>
</tbody>
</table>

Church's portion for 2018: $14,000.00
Contribution Election

United Methodist Personal Investment Plan (UMPIP)

Part 1 – Participant Information

Name ___________________________ Social Security # ________________

Mailing Address __________________________________________ Primary phone # (____) __________________________

E-mail ____________________________

Country of Citizenship ____________________________

☐ Clergy ☐ Lay ☐ Bishop

Part 2 – Maximum Contribution Amount

UMPIP is a 403(b) plan, subject to contribution limits under the Internal Revenue Code. Your total before-tax and Roth contributions for the year to UMPIP (and any other qualified retirement plan) cannot exceed the lesser of your compensation or the annual limit ($18,000 for 2016). For this purpose, compensation does not include the value of any parsonage or housing allowance that is excluded from your taxable income. If you are age 50 or older by December 31, your total before-tax and Roth contributions are subject to a higher limit ($24,000 for 2016). If you have at least 15 years of service with all United Methodist-related organizations, you may make additional contributions. Call Wespath Benefits and Investments for further details.

Your total before-tax, Roth and after-tax contributions, plus any plan sponsor contributions to UMPIP (and any other qualified retirement plan sponsored by your plan sponsor), cannot exceed your compensation for the plan year or $53,000 (for 2016), whichever is less. For this purpose, compensation does not include the value of any parsonage or housing allowance that is excluded from your taxable income.

Part 3 – Before-Tax Contribution

Indicate the dollar amount or percentage that you elect to have withheld from your compensation and contributed to UMPIP. For this purpose, compensation includes the value of any parsonage or housing allowance. Note that your compensation will be reduced before withholding taxes are calculated. At the time of distribution from UMPIP, your before-tax contributions and earnings are taxable. Maximum contribution amounts are outlined in Part 2.

Choose one:

☐ Percentage of compensation: ________% of compensation

☐ Dollar amount: $_________ per month (cannot exceed your monthly compensation)

☐ I elect not to make before-tax contributions

(over)
a general agency of The United Methodist Church
Part 4 – Roth Contribution

Indicate the dollar amount or percentage that you elect to have withheld from your compensation and contributed to UMPIP. Maximum contribution amounts are outlined in Part 2. For this purpose, compensation includes the value of any parsonage or housing allowance.

Note that your compensation will be reduced after withholding taxes are calculated. At the time of distribution from UMPIP, your Roth contributions are non-taxable and earnings are non-taxable if your distribution is qualified. Please see the Roth Contribution Guide for more information about tax implications of Roth account distributions.

Choose one:
- Percentage of compensation: _______% of compensation
- Dollar amount: $_________ per month (cannot exceed your monthly compensation)
- I elect not to make Roth contributions

Part 5 – After-Tax Contribution

Indicate the dollar amount or percentage that you elect to have withheld from your compensation and contributed to UMPIP. For this purpose, compensation includes the value of any parsonage or housing allowance. Note that your compensation will be reduced after withholding taxes are calculated. At the time of distribution from UMPIP, your after-tax contributions are non-taxable and earnings are taxable. Maximum contribution amounts are outlined in Part 2.

Choose one:
- Percentage of compensation: _______% of compensation
- Dollar amount: $_________ per month (cannot exceed your monthly compensation)
- I elect not to make after-tax contributions

Part 6 – Participant Signature

You cannot withdraw contributions from UMPIP unless you have a financial hardship as defined under UMPIP, attain age 59½, are disabled as defined under UMPIP, retire, terminate employment and/or terminate your relationship with the annual conference.

Requested effective date of this contribution __________________________

This agreement will remain in effect with your current plan sponsor until you complete a new form.

Signature __________________________ Date __________________________

Part 7 – Acceptance by the Plan Sponsor/Salary-Paying Unit

Effective date of this contribution __________________________ 1, 20___

This date must be the first day of a month on or after the participant signed this form.

Plan sponsor name __________________________ Employer # __________________________

Plan sponsor address __________________________ Phone # (______) __________________________

Authorized representative __________________________ Title __________________________

Authorized signature __________________________ Date __________________________

The plan sponsor/salary-paying unit should keep the original form for its payroll records.
<table>
<thead>
<tr>
<th>Taxable Wages</th>
<th>Percentage</th>
<th>Total Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,441.11</td>
<td>7.5%</td>
<td>$183.08</td>
</tr>
<tr>
<td>$2,441.11</td>
<td>7.5%</td>
<td>$183.08</td>
</tr>
<tr>
<td>$2,441.11</td>
<td>7.5%</td>
<td>$183.08</td>
</tr>
</tbody>
</table>

**Net Pay**

<table>
<thead>
<tr>
<th>Net Pay</th>
<th><strong>Local</strong></th>
<th><strong>State</strong></th>
<th><strong>Federal</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,018.02</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Flexible Spending**

- Health Insurance
- UMP
- Deductions

**Pension Allowance for Pension Purposes only**

<table>
<thead>
<tr>
<th>Annual Salary</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,429.88</td>
<td></td>
</tr>
<tr>
<td>$2,441.11</td>
<td></td>
</tr>
<tr>
<td>$2,441.11</td>
<td></td>
</tr>
</tbody>
</table>

**Total Pensionable Wages**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,858.00</td>
<td></td>
</tr>
<tr>
<td>$10,511.50</td>
<td></td>
</tr>
<tr>
<td>$25,577.50</td>
<td></td>
</tr>
</tbody>
</table>

**Example**

- $2,018.02 is the net pay after all deductions have been applied.
- The total pensionable wages are calculated based on the annual salary.
- The pension allowance for pension purposes only is $4,858.00.

**Note:**

- There may be different local or federal amounts.
- The example provided is for illustrative purposes only.
- The net pay calculation is based on a hypothetical scenario.