

## Examples for Multiple Parish Compensation Reporting

### Example 1 – Both Congregations Provide a Cash Housing Allowance

|   | A                     | B                        | C                             | D                             | E  | F                    |
|---|-----------------------|--------------------------|-------------------------------|-------------------------------|--|----------------------|
| Worker's Name and Identification Number | Hours Worked per Week | Basic Annual Cash Salary | Home Provided 25% of Column B | Annual Cash Housing Allowance | Annual Cash Utility Allowance Paid to Worker | Total Salary B+C+D+E |
| JONES, ROBERT C.                        |                       |                          |                               |                               |  |                      |
| St. John                                | 20                    | 17,000                   |                               | 4,500                         | 1,200  | 22,700               |
| Trinity                                 | 20                    | 15,000                   |                               | 3,500                         | 1,200  | 19,700               |
|   |                       | 32,000                   |                               | 8,000                         | 2,400  | 42,400               |

### Example 2 – Only One Congregation Provides a Home

|   | A                     | B                        | C                             | D                             | E  | F                    |
|---|-----------------------|--------------------------|-------------------------------|-------------------------------|--|----------------------|
| Worker's Name and Identification Number | Hours Worked per Week | Basic Annual Cash Salary | Home Provided 25% of Column B | Annual Cash Housing Allowance | Annual Cash Utility Allowance Paid to Worker | Total Salary B+C+D+E |
| SMITH, DAVID A.                         |                       |                          |                               |                               |  |                      |
| Grace                                   | 35                    | 25,000                   | 6,250                         | 900                           | 900  | 33,050               |
| Immanuel                                | 15                    | 10,000                   | 0                             | 0                             | 0  | 10,000               |
|   |                       | 35,000                   | 6,250                         | 900                           | 900  | 43,050               |

### Example 3 – Congregations Share Ownership of Residence, or One Employer Owns Residence but the Other Employer Shares Expenses Such as Mortgage Payments, Repairs, Taxes, or Maintenance.

|   | A                     | B                        | C                             | D                             | E  | F                    |
|---|-----------------------|--------------------------|-------------------------------|-------------------------------|--|----------------------|
| Worker's Name and Identification Number | Hours Worked per Week | Basic Annual Cash Salary | Home Provided 25% of Column B | Annual Cash Housing Allowance | Annual Cash Utility Allowance Paid to Worker | Total Salary B+C+D+E |
| MEYER, JAMES P.                         |                       |                          |                               |                               |  |                      |
| Christ                                  | 20                    | 17,000                   | 4,250                         |                               | 900  | 22,150               |
| Good Shepherd                           | 20                    | 15,000                   | 3,750                         |                               | 900  | 19,650               |
|   |                       | 32,000                   | 8,000                         |                               | 1,800  | 41,800               |

### Example 4 – One Parish Owns Home but Second Parish Pays a Cash Housing Allowance Directly to Worker

|   | A                     | B                        | C                             | D                             | E  | F                    |
|---|-----------------------|--------------------------|-------------------------------|-------------------------------|--|----------------------|
| Worker's Name and Identification Number | Hours Worked per Week | Basic Annual Cash Salary | Home Provided 25% of Column B | Annual Cash Housing Allowance | Annual Cash Utility Allowance Paid to Worker | Total Salary B+C+D+E |
| SCHMIDT, THOMAS C.                      |                       |                          |                               |                               |  |                      |
| Holy Cross                              | 20                    | 17,000                   | 4,250                         |                               | 1,000  | 22,250               |
| Zion                                    | 20                    | 16,000                   |                               | 900                           | 1,000  | 17,900               |
|   |                       | 33,000                   | 4,250                         | 900                           | 2,000  | 40,150               |

**Note:** If you have dual income for a worker, the information is needed to determine which employer is providing housing allowance and to ensure correct billing continues, if the dual arrangement ends. The worker's employing organization (primary) must officially designate the allowance as a housing allowance before paying it to the worker.