

2008/2009 Stipend and Seniority Allowance

1 Minister living in manse (Annual)

Years of Service	New Stipend (3.4% increase)	New Seniority Allowance as % of Stipend	Seniority Allowance	Manse Allowance	Gross Taxable Income	P.A.Y.E.	NET Stipend Payable	ADD Reimbursing Allowance (non taxable)	Manse Rental	Net Take Home Pay
1	40,565		-	4,056.50	44,621.50	10,217.48	34,404.02	2,622.96	4,056.50	32,970.48
2-5 years	40,565	6%	2,433.90	4,056.50	47,055.40	11,040.64	36,014.76	2,622.96	4,056.50	34,581.22
6-10 years	40,565	12%	4,867.80	4,056.50	49,489.30	11,881.48	37,607.82	2,622.96	4,056.50	36,174.28
11 plus years	40,565	18%	7,301.70	4,056.50	51,923.20	12,721.80	39,201.40	2,622.96	4,056.50	37,767.86

Monthly stipend including deductions

Years of Service	New Stipend (3.4% increase)	New Seniority Allowance as % of Stipend	Seniority Allowance	Manse Allowance	Gross Taxable Income	P.A.Y.E.	NET Stipend Payable	ADD Reimbursing Allowance (non taxable)	Manse Rental	Net Take Home Pay
1	3,380.42		-	338.04	3,718.46	851.46	2,867.00	218.58	338.04	2,747.54
2-5 years	3,380.42	6%	202.83	338.04	3,921.28	920.05	3,001.23	218.58	338.04	2,881.77
6-10 years	3,380.42	12%	405.65	338.04	4,124.11	990.12	3,133.99	218.58	338.04	3,014.52
11 plus years	3,380.42	18%	608.48	338.04	4,326.93	1,060.15	3,266.78	218.58	338.04	3,147.32

2 Minister living in own home Annual

Years of Service	Stipend (3.4% increase)	New Seniority Allowance as % of Stipend	Seniority Allowance	Housing Allowance (refer note below)	Gross Taxable Income	P.A.Y.E.	NET Stipend payable	ADD Reimbursing Allowance (non taxable)	Net Take Home Pay
1	40,565		-	15,600.00	56,165.00	14,188.72	41,976.28	2,622.96	44,599.24
2-5 years	40,565	6%	2,433.90	15,600.00	58,598.90	15,011.88	43,587.02	2,622.96	46,209.98
6-10 years	40,565	12%	4,867.80	15,600.00	61,032.80	15,912.00	45,120.80	2,622.96	47,743.76
11 plus years	40,565	18%	7,301.70	15,600.00	63,466.70	16,899.48	46,567.22	2,622.96	49,190.18

Monthly stipend including deductions

Years of Service	New Stipend (3.4% increase)	New Seniority Allowance as % of Stipend	Seniority Allowance	Housing Allowance (refer note below)	Gross Taxable Income	P.A.Y.E.	NET Stipend payable	ADD Reimbursing Allowance (non taxable)	Net Take Home Pay
1	3,380.42		-	1,300.00	4,680.42	1,182.39	3,498.02	218.58	3,716.60
2-5 years	3,380.42	6%	202.83	1,300.00	4,883.24	1,250.99	3,632.25	218.58	3,850.83
6-10 years	3,380.42	12%	405.65	1,300.00	5,086.07	1,326.00	3,760.07	218.58	3,978.65
11 plus years	3,380.42	18%	608.48	1,300.00	5,288.89	1,408.29	3,880.60	218.58	4,099.18

Tax calculation presumes tax code "M"

Housing allowance is calculated as \$300 per week (average rental) This allowance is negotiable varies between regions.

Beneficiary Fund personal contributions are \$169.02 per month (5% of basic stipend)

Ministers loan and beneficiary fund deductions may be deducted from the net stipend