



2017 COMPENSATION GUIDELINES FOR ROSTERED LEADERS of the FLORIDA-BAHAMAS SYNOD, ELCA

INTRODUCTION

This tool is intended to provide a convenient way for congregations to determine, administer and evaluate appropriate compensation for rostered leaders. Appropriate compensation takes into account a lifelong ministry, and looks to provide for the present needs of rostered leaders, as well as an adequate retirement.

It is helpful to remember that the method for determining compensation is a process which must be marked by openness, honesty and graciousness. Both professional leaders and ministry representatives should be able to clearly articulate their needs at the beginning of a ministry together; and then during the ministry journey develop a regular ministry evaluation process to report and adjust for changes in the ministry context and needs. Compensation is meant to be a statement of the value you place on the rostered leader's ministry and provide a reasonable standard of living.

Professional expense reimbursement costs are also reviewed as part of this document. However, expenses are not considered as part of the compensation and benefit package. Reimbursable expenses are those expenses that are required for the position. These expenses should be part of the Administrative Expenses of your financial plan.

Guidelines, however carefully crafted, do not give congregations automatic, concise and simple answers to what are inherently complex issues. The following criteria should assist in identifying expectations and critical elements of the total compensation package.

As you use this document, please be encouraged to submit recommendations or suggestions to assist the Office of the Bishop in making this tool easier to use or understand.

COMPENSATION AND BENEFITS DEFINED

Direct Compensation

Baseline Compensation

Baseline Compensation is the minimum recommended amount prescribed for the position as determined by the job description. For example, a pastor must have a Masters of Divinity degree and therefore the minimum baseline compensation begins with the amount set out for that degree status. Baseline Compensation includes the housing allowance.

If your ministry provides a parsonage, the minimum guideline should be divided by 1.3 to account for the value of the house provided. (IE: if the baseline compensation is \$43,000 and a parsonage is provided, the baseline compensation will be \$33,077 - $\$43,000 / 1.3 = \$33,077$.)

Housing Allowance

Ordained ELCA ministers, called to congregational or specialized ministry may designate a portion of their compensation as a “housing allowance.” This is a significant tax advantage giving clergy the ability to exclude from federal taxable income that part of compensation that is used to provide a home.

Ordained ELCA ministers are urged to consult with a professional tax advisor to take full advantage of this provision in the tax code. Setting the housing allowance to cover actual expenses incurs no additional cost to the congregation or agency. To meet IRS requirements, the agency or Congregation Council must specify the annual amount prior to the beginning of the calendar year.

Total defined compensation adds together base salary with any housing allowance, Social Security allowance, and when a parsonage is provided, furnishings and utilities allowance. When a parsonage is provided, defined compensation is increased by 30% of salary and Social Security allowance. This allows Portico to provide appropriate contributions to the retirement account.

Portico provides an overview of the Housing Allowance and a helpful worksheet at: <https://employerlink.porticopbenefits.org/Home/Resources/ClergyHousingAllowance.aspx>

Equity Allowance

Where a congregation provides a parsonage, the congregation should assume costs for maintenance and utilities. The congregation may pay these costs directly or provide an allowance to cover the expenses. The congregation should provide and maintain major appliances in the parsonage.

While living in a parsonage has many advantages, it does not build home equity for retirement. If a parsonage is provided, the congregation is encouraged to provide a housing equity retirement contribution. A housing equity retirement contribution is an additional retirement plan contribution some employers choose to make for their clergy. This money is more flexible than traditional retirement account contributions and has different withdrawal rules. In some situations, clergy can withdraw these contributions without penalties (if they move from a parsonage to a purchased home, for example).

It is recommended that the congregation fund this plan at a rate of 3% of base salary. This can be done via the ELCA Portico Optional Pension Plan or other annuity vehicles.

Social Security Allowance

As self-employed persons, pastors will pay 15.30% of their salary and housing allowance for social security benefits (FICA). Many congregations provide an allowance for part of this expense. This allowance, if provided, is part of the taxable income for the pastor. Since congregations are required to pay 7.65% of a lay employee’s salary for social security benefits, it would be appropriate to pay this amount as a social security allowance for the pastor.

Household Furnishings Allowance

When a parsonage is provided, the congregations may consider a Furnishings Allowance. This is an allowance equal to the rental value of the pastor's furnishings. This would help cover costs at the parsonage not otherwise reimbursed (i.e. minor repairs, personal furnishings, insurance, etc.)

Benefits Package

ELCA Pension and Medical/Dental Benefits (Portico)

It is an expectation that the congregation will provide for the rostered leader's participation in the Pension and Other Benefits Plan of the ELCA. The Pension and Other Benefits Plan of the ELCA is administered by Portico Benefits Services. The following is a summary for your guidance. ELCA benefits provided through Portico are governed by the Plan Documents and are subject to change. (Please refer to the percentage of the congregation's premium allocated by Portico to that benefit.)

The ELCA Pension and other benefit programs include the following components:

ELCA Retirement Plan — A defined contribution retirement plan assists the roster leader toward living well in retirement. The Synod expectation is for congregations to fund each rostered leader's retirement at a minimum rate of 12% of defined compensation.

ELCA Health Benefits Plan — Health benefits including medical and mental health, dental, prescription drugs, support services, and wellness programs. The Synod recommendation is to provide the Gold+ Plan for each rostered leader. Each congregation may only designate one plan for all rostered leaders working for the same congregation. Should a higher cost plan be elected, the additional cost may be reduced from the base pay. Should a lower cost plan, or no plan be selected, 75% of the reduced cost may be added to the base pay. If no medical coverage is selected, verification of appropriate coverage elsewhere must be provided. In the event that a waiver of coverage is no longer available, the leader must resume participation in the Portico Plan. (Adjustments to base pay must be carefully documented and re-adjusted if changed in the future. A separate budget line is recommended.)

ELCA Disability Benefits Plan — Provides eligible disabled members monthly income, ELCA Retirement Plan contributions, and health and survivor benefits.

ELCA Basic Group Life — Helps your family take care of financial obligations in the event of a death.

Retiree Support — A percentage of the congregation's premium is allocated for retiree support and is included in the congregation's monthly payment.

ELCA Flexible Benefits Plan — [Health flexible spending accounts](#) (FSA), [dependent \(day\) care accounts](#) (FSA), [limited-purpose flexible spending accounts](#) (FSA), [health savings accounts](#) (HSA) and [personal wellness accounts](#), which can be used to pay for eligible expenses. Each congregation should discuss the needs of the rostered leader and support participation, as appropriate and necessary, in each of the above plans. These accounts are funded by the rostered leader and provide the opportunity to use "pretax" earnings for the designated purposes. Use of these accounts does not increase the rostered leader's total compensation.

Rates and calculators can be found at <https://porticobenefits.org>

Stewardship of Time

Days off/Time Management

Due to the nature of the position and unique expectations, a full time rostered leader is encouraged to take at least one full day off per week and it is recommended that rostered leaders take two consecutive days off at least once a month.

Vacation

The guideline of the Florida-Bahamas Synod regarding vacation for full-time and part-time rostered leaders is four weeks, including four Sundays for all clergy and lay rostered leaders whose position descriptions include expectations for regular Sunday responsibilities. It is recommended that a minimum of 2 weeks be taken contiguously per year for personal renewal.

Vacation is normally to be taken during the fiscal year in which that vacation is budgeted. With the prior approval of the congregation, or congregation council, up to two weeks' vacation time may be carried over into the following year thus allowing for an extended vacation time in that year. Absent prior approval by the congregation or congregation council, unused vacation time of a previous year is lost.

Because vacation time is accrued (earned) based on the calendar/worked year, upon the ending of the call or employment, vacation that was not used should be paid in the last paycheck. Vacation time that has been used above the accrued amount should be deducted from the final paycheck. Accrued vacation time will be 1/12 of the yearly vacation amount on the 1st of each month. (IE: January 1 – earned, .33 weeks / December 1 – earned 4 weeks.) Approved carry over vacation will also be paid.

Sabbatical/Extended Study Leave

It is expected that congregations and agencies offer a paid sabbatical/extended study leave for their pastor or rostered lay leader. The Bishop and our Florida-Bahamas Synod expects that each full time pastor and rostered lay leader receive two months of paid sabbatical leave after each four years of service in the same ministry setting. Florida-Bahamas Synod policy is that sabbatical time should be devoted to rest, personal study and reflection, and/or study that will directly benefit the ministry setting.

It is recommended that the congregation establish a separate fund or account to draw from during the leader's sabbatical to cover additional costs of providing pastoral care and worship leadership.

Absences – Short Term, Illness/Accident

A policy should be established for short term absences due to illness or accidents which prevent an individual from performing their normal work requirements. A suggested standard is one (1) day of paid sick leave earned for each full calendar month worked. Upon being called, rostered leaders will be provided 6 earned days for short term absences. Earned sick time may be accumulated and a maximum of twenty-four (24) days may be carried over yearly.

For an illness/accident which exceeds earned short term coverage, the Congregational Council may approve exceptions for pay and as appropriate, apply the provisions for disability coverage.

Maternity/Parental Leave

A specific Maternity and Parenting Leave Plan should be carefully drawn up in open consultation with your rostered leader.

Maternity leave is directed towards the birth or adoption of a child. Such leave should include up to six week's full salary, housing and benefits. The number of weeks of leave before or after the birth or adoption of a child should be negotiated in advance. As appropriate, up to two weeks leave for the spouse is also desirable.

Parenting leave is directed towards illness or other special needs. Such leave should include up to two week's full salary and benefits. Any other specific conditions should be clearly defined in writing.

Disability

It is recommended that each congregation develop a written policy relating to disability. In case of a full disability it is expected that the congregation will continue to pay full salary, housing and benefit contributions for the first 60 days of disability, at which time the disability benefits of the ELCA Portico Plan would go into effect. Any period of disability must be based on a written physician's recommendation.

Absences due to less than a full disability, or because of other medical reasons, will be approved by Congregation Council based upon a written physician's recommendation. The Congregation Council should consult with the Bishop's office for guidance.

Compassionate Leave

For a fulltime rostered leader, it is recommended that three (3) days, with pay, be provided in the event of a death in the immediate family (to include spouse, children, parents, brother, sister, grandparents, grandchildren, mother-in-law, father-in-law, or legal guardian), to attend the funeral and to deal with family affairs. In cases where there is a special need related to circumstances, generally assumed to be the sudden death of an immediate family member, or cases requiring extensive travel, up to a total of five (5) paid working days should be considered.

REIMBURSABLE BUSINESS EXPENSES

Automobile Mileage Reimbursement

The congregation/agency should reimburse miles traveled in carrying out duties as a rostered leader at the rate allowed by the IRS. Check IRS guidelines: irs.gov. The rostered leader should submit a signed report each pay period, or no less than monthly, to the responsible financial officer of the church.

Continuing Education/Professional Development

A minimum of 50 contact hours per year of continuing education is required of every rostered leader of the ELCA. Persons within their first three years in ministry are expected by the ELCA to commit their continuing education time and congregational continuing education allowance to fulfilling the expectations of First Call Theological Education (FCTE).

It is recommended that annually rostered leaders and congregational leadership develop a professional development plan that is part of the yearly review process of leadership goals and expectations, with 2 weeks of professional development/continuing education as the objective.

A contact hour is defined as a typical 50-minute class or the equivalent. Continuing education may be courses, seminary classes or workshops. To assist the rostered leader in meeting this expectation, a budget of \$1,000 is suggested, with expenditures verified by receipts.

Periodicals/Books

The congregation/ agency is encouraged to provide reimbursement for the purchase of or subscriptions to books and periodicals, enabling the rostered leader to keep abreast of developments in theology and the ministry profession. A suggested budgeted amount is \$300, with expenditures verified by receipts.

Cell Phone

The congregation/ agency is encouraged to provide reimbursement for the monthly costs of service for a cell phone, enabling the rostered leader to maintain current communications.

Suggested reimbursement: Personal/Ministry – 50%; Ministry use only – 100%, with expenditures verified by receipts.

Other Professional Expenses

The congregation should budget for other professional expenses incurred in the performance of duties of the rostered leader with a suggested amount of \$200.

All expenses associated with required attendance at Synod Assembly, Conference meetings and the annual Conference on Ministry should be budgeted, and expenditures verified by receipts.

OTHER FINANCIAL CONSIDERATIONS

The Congregational Financial Plan

Please see Resource G of our Florida-Bahamas Synod Transition Manual which follows these definitions.

Pastoral Care Supply

Occasionally, and during a sabbatical, a congregation may be required to seek out a pastor to serve in the areas of care and/or preaching. The following are some guidelines. All terms and compensation are to be negotiated between the supply pastor and the appropriate congregational leadership.

Preaching:

- One service -- \$150 or higher
- Two services -- \$175 or higher
- Three services -- \$200 or higher

Mileage reimbursement at the current IRS rate per mile: irs.gov

Reasonable hotel and meal costs.

Ephesians 4:15-16

But speaking the truth in love, we must grow up in every way into him who is the head, into Christ, from whom the whole body, joined and knitted together by every ligament with which it is equipped, as each part is working properly, promotes the body's growth in building itself up in love.



2017 ROSTERED LEADER COMPENSATION GUIDELINES WORKSHEET

THE FLORIDA-BAHAMAS SYNOD, ELCA

The Rostered Leader Compensation Guidelines Worksheet is intended to assist congregations in their review of the considerations of those called to rostered ministry.

It provides guidance to:

- Assist congregations in determining a baseline level of compensation. This is reviewed yearly by the Office of the Bishop and provided to congregations in late summer.
- Assist congregations by providing a process to use during the annual evaluation and review of total compensation for those called to rostered ministry.

Congregations, through their congregational leaders, are expected to continuously engage in mutual conversations with their staff regarding expectations of both parties and progress in meeting agreed upon objectives. Yearly this will include a review of salary compensation and other aspects of the total compensation package, which should lead to a recommendation to the congregation for the total compensation the following year.

The Florida-Bahamas Synod seeks to support these reviews with guidelines and basic compensation information.

As provided in these guidelines, it is the responsibility of the congregation to approve the annual compensation, considering the following during the course of the review and conversation:

- Does our leader bring special skills to this ministry that ought to be compensated?
- Does our leader bear significant added administrative/leadership responsibility?
- During the past year, has our leader met the ministry goals which had been mutually established?
- Are we expecting our leader to take on new responsibilities in this coming year?
- Are there any unique financial considerations we should address in order to allow our leader to better serve our community?
- Does our congregation have the financial ability to meet the annual compensation guidelines?

| Florida-Bahamas Synod 2017 Rostered Leader Compensation Worksheet | | |
|--|--|---|
| STEP 1 | Recommended Baseline Compensation | Basics of Job Requirements |
| RECOMMENDED BASELINE COMPENSATION | <p>The Florida-Bahamas Synod annually sets "Recommended Baseline Compensation" for its rostered leaders guided by the admonition:</p> <p><i>"Let the elders who rule well be considered worthy of double honor, especially those who labor in preaching and teaching; for the scripture says... 'The laborer deserves to be paid.'" (1 Timothy 5:17-18.)</i></p> | <p>Recommended Baseline Compensation includes salary and housing allowance.</p> <p>Based on the degree requirement for the position please enter in A:</p> <p>WORD AND SERVICE (LAY) \$36,000 WORD AND SACRAMENT (ORDAINED) \$44,500</p> <p><i>If the terms of the call are less than full-time this base amount should be adjusted proportionally in consultation with the Office of the Bishop. Likewise, an adjustment is made if the congregation provides housing via a parsonage. For Clergy: If applicable, the amount designated as "Housing Allowance" must be recorded as a vote of the congregation's Council/Board prior to the beginning of each calendar year.</i></p> <p style="text-align: center; border: 1px solid black; padding: 5px;">A: \$</p> |
| RELATED NON-ROSTERED EXPERIENCE | <p>We acknowledge the value of prior experience which has built relevant skill in the rostered leader (e.g. teaching, finance, counseling, administration, social work, etc.) with this adjustment.</p> | <p>Determine the number of years of relevant experience in a related field prior to rostering. _____. Multiply number of years by 1%.</p> <p>For example: 5 years x 1% = 5% or .05. for Word and Sacrament – 44,500 * .05 = 2,225. \$2,225 would be entered into "B".</p> <p style="text-align: center; border: 1px solid black; padding: 5px;">B: \$</p> |
| ADJUSTED RECOMMENDED BASELINE COMPENSATION | <p>A and B are added to establish the adjusted recommended baseline compensation for rostered leaders.</p> <p>Other factors as position, rostered experience and advanced educational degrees are considered in Step 2 below.</p> | <p>Add A and B together to determine the "Adjusted Recommended Baseline Compensation" for your congregation.</p> <p style="text-align: center; border: 1px solid black; padding: 5px;">Adjusted Base C: \$</p> |

Florida-Bahamas Synod 2017

Rostered Leader Compensation Worksheet

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| STEP 2 | Individual rostered experience, advanced qualifications, and competencies. | |
| YEARS OF ROSTERED EXPERIENCE | We acknowledge the value of acquired skills, wisdom, and experiences that can only come from actually fulfilling the role as a rostered leader. | Consider crediting one point for each year of rostered service to the church. D: points |
| RELATED ADVANCED DEGREES | We acknowledge the value of formal education that develops leaders with the awarding of degrees in a ministry-related field <i>beyond</i> the minimum education required by the position. Education that leads to receiving nationally recognized certification or accreditation is included here. | Consider the degree/certification awarded. (Up to a maximum of 5) <i>Certificate = 1point</i> <i>Masters = 2 points</i> <i>D.Min. or other professional degree = 3 points</i> <i>Ph.D or other similar degree = 4 points</i> E: points |
| CONTINUING EDUCATION – CONTINUING PROFESSIONAL DEVELOPMENT | We acknowledge the value of continuing education outlined as standards for all leaders in the ELCA. | Consider continuing education completed this past year and provide appropriate credit. <i>For completing the continuing education required of leaders by the ELCA (50 contact hours/year) credit 1 point for every 25 hours.</i> F: points |
| OTHER ADJUSTMENTS | Ministry settings may have different expectations and complexity affecting the leader’s accountabilities including, but not limited to: staffing, affiliated church schools/service and number of worship services. | Add points on a scale between 0-10 to reflect the expectations of a ministry setting. <i>If you have a question as to your expectations, please consult the Assistant to the Bishop for Missional Leadership.</i> G: points |
| ADJUSTMENTS | Items D, E and F are added to help provide recognition for experience and education. These factors will become a basis for an adjustment to recommended baseline compensation. | Add D, E, F, and G for total Points Then multiply by \$700 Enter the total. Adjustments H: \$ |

Florida-Bahamas Synod 2017
 Rostered Leader Compensation Worksheet

| STEP 3 | Summary of the Components of Compensation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| ADJUSTED RECOMMENDED BASELINE COMPENSATION | <p>Step 1 Page 1 provided the Adjusted Recommended Baseline level for Compensation.</p> | C: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ADJUSTMENTS | <p>Step 2 Page 2 assists in establishing adjustments to compensation for qualifications, competencies, and expectations.</p> | H: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LOCALIZED COST OF LIVING ADJUSTMENT | <p>If there is a high cost of living in the community where your ministry is located, you may make an adjustment to reflect these increased costs.</p> | I: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CALCULATED ADJUSTED COMPENSATION | Add C, H and I. | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>For Word & Sacrament Leaders,</i> the CALCULATED ADJUSTED COMPENSATION on the line above includes two components, <u>compensation</u> and <u>housing allowance</u>, combined.</p> <p>The leader in cooperation with the congregation must designate the amount to be paid and reported as compensation and the amount to paid and reported as housing allowance. This must be done as a part of the annual budget or as a separate resolution by the congregation council. This designation must be made before the amounts are paid.</p> <p>To aid in calculation and Portico forms, please indicate in this box the breakdown of Calculated Adjusted Compensation.</p> | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Compensation</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 30%; border-bottom: 1px solid black;"></td> </tr> <tr> <td style="text-align: center;">+</td> <td></td> <td></td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: center;">\$</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>should equal</td> <td style="text-align: center;">\$</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td colspan="3">CALCULATED ADJUSTED COMPENSATION (above)</td> </tr> <tr> <td colspan="3"><i>Example:</i></td> </tr> <tr> <td>Compensation</td> <td></td> <td style="text-align: right;">24,000</td> </tr> <tr> <td><u>Housing Allowance</u></td> <td style="text-align: center;">+</td> <td style="text-align: right;"><u>20,000</u></td> </tr> <tr> <td>Calculated Adjusted Compensation</td> <td></td> <td style="text-align: right;"><u>\$ 44,000</u></td> </tr> </table> | | Compensation | \$ | | + | | | Housing Allowance | \$ | | should equal | \$ | | CALCULATED ADJUSTED COMPENSATION (above) | | | <i>Example:</i> | | | Compensation | | 24,000 | <u>Housing Allowance</u> | + | <u>20,000</u> | Calculated Adjusted Compensation | | <u>\$ 44,000</u> |
| Compensation | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| + | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing Allowance | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| should equal | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CALCULATED ADJUSTED COMPENSATION (above) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Example:</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Compensation | | 24,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Housing Allowance</u> | + | <u>20,000</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Calculated Adjusted Compensation | | <u>\$ 44,000</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | |

For the following calculations and amounts, please visit the website for Portico Benefits. <https://employerlink.porticobenefits.org/Resources/Calculators/BenefitsCostCalculator>

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| CALCULATED ADJUSTED COMPENSATION <i>FROM PREVIOUS PAGE</i> | | \$ |
| SS ALLOWANCE | Typically, 7.65% of the CALCULATED ADJUSTED COMPENSATION | |
| TOTAL DEFINED COMPENSATION | Add the Calculated Adjusted Compensation and SS Allowance | \$ |
| PORTICO BENEFITS <i>See Portico Agreements</i> | HEALTH INSURANCE INCLUDES (DENTAL, VISION, PRESCRIPTION AND WELLNESS BENEFITS) | |
| | PENSION CONTRIBUTION | |
| | DISABILITY INSURANCE | |
| | BASIC GROUP | |
| | RETIREE SUPPLEMENT | |
| MINISTRY EXPENSES | <i>Please see our Synod Compensation Booklet for clarification. These amounts may and will vary based on congregation needs and expectations.</i> | |
| | TRAVEL EXPENSE AND MILEAGE REIMBURSEMENT | |
| | CONTINUING EDUCATION REIMBURSEMENT | |
| | PROFESSIONAL FEES AND EXPENSES | |
| | OTHER INSURANCES OR BENEFITS | |
| | CELL PHONE ALLOWANCE | |
| TOTAL (THIS PAGE) SS ALLOWANCE, PORTICO BENEFITS AND MINISTRY EXPENSES | | \$ |

| | | |
|---|--|----|
| TOTAL ANNUAL COMPENSATION AS CALCULATED | <i>Defined Compensation plus Total Benefits & Expenses</i> | \$ |
| | | |
| CURRENT TOTAL COMPENSATION | | \$ |
| <i>If your current total compensation level is considerably lower than the worksheet total, please consider a 2.5% increase to the current level.</i> | | |
| | | |
| COMPENSATION AGREEMENT | <p>Recommended Compensation & Benefits Package for 2017</p> <p>Amount \$ _____</p> <p>Date Approved: _____</p> <p>Approved By: _____</p> | |