

SET-UP PAYROLL DETAILS FOR MINISTER

FULL DETAILS AND EXPLANATIONS ARE SET-OUT IN THE UCA SYNOD SECRETARIAT'S CIRCULAR, "STIPEND REMUNERATION INFORMATION 2011/12", OF APRIL 28, 2011

SET UP PAYROLL DETAILS FOR A MINISTER'S PAYROLL FOR USE IN UCAP

1. CALCULATION OF SAMPLE STIPEND					
	<u>Per Annum</u>	<u>Per Month</u>	<u>MYOB Payroll Allocations</u>		
1. Stipend - Full Time	\$ 52,713.00		Wages	Stipend/Salary	
Less Fringe Benefit - 30%	\$15,814.00		Expenses	Benefits M1*	Accrual
Taxable Income	\$36,899.00	\$3,075.00	Wages		
Less PAYG - estimate only		MYOB calc	Taxes	PAYG Withholding	
(MYOB will calculate exact amount. Depends on the PAYG Tax Scale appropriate to the individual)					
2. Less: Personal Contribution to Beneficiary Fund (after PAYG tax)		-\$225.00	Deductions	Support Funds	Accrual
Net Pay		MYOB calc	Net Pay		
3. CALCULATION OF MINISTER'S BENEFIT ACCOUNT TRANSFER					
Transfer 30% from gross Stipend	15,814.00			Stipends	
MV Standing Cost fixed	10,373.00			Stipends	
MV & Travel variable Eg 12,000 kms pa x 27.97c	2,759.00			Stipends	
Other locally agreed benefits eg study	xxxx			Stipends	
Resource Allowance (Synod)	1,054.00				
Total MBA	\$30,000.00	\$2,500.00	Total MBA	Accrued MBA owed to minister 2-19xx	
4. Deduction from MBA, minister's contribution: Home Endowment		-\$155.00		Tfr fm MBA to	Support Funds
5. Additional Costs to Congregation					
Beneficiary Fund Congregation Contribution	\$6,744	\$562.00	Expense	Support Funds	
Support Fund Levy	\$3,000.00	\$250.00	Expense	Support Funds	