

Computing the 2021 Fair Share Factors

The Fair Share figure is presented in three categories. The Fair Share is determined by the following factor:

100% Based on the Average of the Total Expenditures Disbursed by that Church during the Three Previous Years

- 40b Amount over required 70% health premium funded by the church
- 41a Total amount paid in base Compensation for pastor
- 41b Total amount paid in base compensation for associate appointed by the Bishop
- 41c Total amount paid in salary and benefits for Deacons
- 42a Total amount paid to/for Pastor for Housing
- 42b Total amount paid to/for associate or any other appointed Clergy for Housing
- 42c Housing for Deacons NOT included in 42b
- 43 Total amount paid to/for Pastor and Associates for ARP
- 44 Total amount paid to/for pastor and associate for any other cash allowances (Non Accountable)
- 45 Total amount paid in salary and benefits for all other church staff
- 46 Total amount spent for local church program expense
- 47 Total Amount Spent for Other Local Church Operating Expenses

Given:

- 1. Amounts to be apportioned:
2021 Budget

Total	\$12,877,355
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- 2. **EXPENDITURE FACTOR:**

100% of the Amount to be Apportioned		\$12,877,355
Divided by Total Adjusted Average Expenditures of	\$37,586,651	\$0.3426045

For each dollar of expenditures, church is apportioned approximately \$0.34 for Fair Share