

**2026 Clergy Social Security Add-On/Clergy Pension Premium
Computation Worksheet**

Clergy Name: _____ Church: _____

Effective Date: _____ Town: _____

2026 Computation of Social Security Add-On

Cash Salary: A \$ _____

Housing (Amount indicated in a Realtor's letter stating
fair market rental value of Rectory, unfurnished plus utilities)

or Actual Amount of Vestry Approved Housing Allowance B \$ _____

Sub-total (A+B) C \$ _____

Self-employment Tax

(C x .153 or if C exceeds \$183,600., then multiply the amount
in excess of \$183,600. by .029) D \$ _____

Social Security Add-on" equals 50% of D E \$ _____

2026 Computation of Clergy Pension Premium

Cash Salary: F \$ _____

Social Security Add-on G \$ _____

Rectory Utilities- fuel,electric,water/sewer,basic
Phone/internet-from prior year H \$ _____

Tax-Sheltered Annuity/Housing Equity (Church Contribution) I \$ _____

Sub-total (F+G+H+I) J \$ _____

Multiply Sub-total (J) by 30% to determine Housing Equivalent

for Rectory or use Actual Amount of Vestry Approved
Housing Allowance when no rectory is provided K \$ _____

Assessment Base (J+ K) L \$ _____

Annual Pension Premium (L x 18%) M \$ _____

Monthly Pension Premium (M/12) N \$ _____

Signature/Title of Parish Official:

Date:

Please return a copy of this form via email to Susan Olbon solbon@diocesewma.org or mail
to Diocese of Western Massachusetts, 37 Chestnut Street, Springfield, MA 01103. Thank
you!