

COMPENSATION FORM FOR 2017

Church _____ Charge _____ Clergy _____

Relationship Status _____ Appointment Increment _____ Effective Date _____

For Relationship Status codes see Instructions. The Appointment Increment is found on the Benefits Calculator Sheet – see Instructions

Please complete a worksheet for each clergy under appointment to the church or charge by the Bishop. For a multiple church charge, each church on the charge must submit its own compensation form and the individual church compensation forms must be combined on a single form by the Charge PPR Committee.

Round to Whole Dollars----Do Not Use Cents

I. TOTAL I (BASE COMPENSATION) \$ _____

Minus:

- 1. Miscellaneous Deductions
a. Cash paid to clergy to cover Social Security taxes
b. Other cash compensation (e.g. bonuses, private investment programs, housing equity allowances, scholarships, loan forgiveness, etc.)
c. Personal post-tax UMPIP Contribution regular (including the 1% match)
d. Personal post-tax ROTH UMPIP Contribution (including the 1% match)
2. Tax-deferred contributions
a. Personal pre-tax UMPIP Contribution (including the 1% match)
b. Other Internal Revenue Code section 403b plans
3. Employee contributions made pursuant to salary reduction agreement to "cafeteria plan" (IRS §125 plan) or Health Savings Account
a. Health Savings Account (H.S.A.)
b. Other cafeteria plan deductions
4. Ministers Emergency Fund Contribution (Base Compensation x .005 recommended)

Net Actually Paid to the Clergy (Total Base Compensation minus all items in 1, 2, 3 and 4) \$ _____

(Note: A clergy person may change the deductions listed in Section I on a future basis without additional Charge Conference Approval but MUST notify the District Office of any changes.)

Round to Whole Dollars----Do Not Use Cents

II. HOUSING EXCLUSION: UTILITIES & OTHER HOUSING-RELATED EXPENSES PAID TO/FOR CLERGY

Annual Conference recommends Utilities/Furnishings Expenses up to \$7200 per charge Check for Parsonage []

- 5. Housing allowance paid to clergy in lieu of parsonage
6. Utilities allowance paid to or for the clergy
7. Furnishings
8. Garage rental
9. Service costs expenses (e.g., exterior cleaning, yard work, painting, etc.)
10. Current expenditures for providing a parsonage/residence owned by the church (payments for principal and interest on mortgage, capital improvements, or for the purchase of the parsonage/residence should not be included here)

TOTAL II (Add lines 5-10)..... \$ _____

TOTAL COMPENSATION [This amount is found on the Benefits Calculator Sheet]..... \$ _____

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APPROVED BY CHARGE CONF: DATE _____ DIST. SUPT. SIGNATURE _____

PPR CHAIR SIGNATURE _____ PASTOR _____

CHARGE CONF. SECRETARY SIGNATURE _____

CLERGY COMPENSATION FOR 2017

Church _____ Charge _____ Clergy _____

Please Round to Whole Dollars----Do Not Use Cents

III. EXPENSES FOR TRAVEL & PROFESSIONAL NEEDS PAID TO/FOR THE CLERGY PER AN ACCOUNTABLE REIMBURSABLE PLAN (all expense reimbursements MUST be per an accountable plan – see instructions)

These amounts can only be paid with itemized receipts or a mileage report under the rules of an accountable plan adopted by the church prior to expenses being incurred.

- 11. Vouchered travel expenses paid by the local church (including mileage method or actual auto expense of depreciation, credit card charges and other reimbursement of receipted expenses)\$ _____
- 12. Expense of automobile provided by the church including insurance/maintenance (work portion)\$ _____
- 13. Vouchered Annual Conference expenses\$ _____
- 14. Vouchered Continuing education, books, publications and other reimbursable receipted expenses...\$ _____

TOTAL III. (Add lines 11-14)\$ _____

IV. BENEFITS PAID FOR THE CLERGY (Use Benefits Calculator)

The amounts to be listed in Section IV are found on the Benefits Calculator Sheet – see instructions. Enter zero if zero is listed on the Benefits Calculator Sheet. Attach a copy of the Benefits Calculator Sheet to each Compensation Form.

Total Plan Compensation\$ _____

DO NOT round the numbers below to the nearest dollar. Use cents if listed on the Benefits Calculator.

Conference Health Plan

- 15. Church share, if any, of conference health plan (insurance and Church HSA contribution) expense\$ _____

Note: The rate used for the Conference Health Plan in the Benefits Calculator (\$14,556) is the estimated annual expense for an active full-time clergy person in 2017. If the rate used in the Benefits Calculator is different from the actual rate adopted later this year by the Conference Board of Pensions for 2017 then the amount of this compensation form will be adjusted by any difference in the rate used in the Benefits Calculator and the rate adopted.

GBOPHB Pension and Welfare Plans

Pension is Waived (notarized form on file)

- 16. Church Contribution to UMPIP (pension plan).....\$ _____
- 17. CRSP DB (pension plan)\$ _____
- 18. CRSP DC (pension plan).....\$ _____
- 19. CPP (welfare plan – cannot be waived).....\$ _____
- 20. UNUM Disability/Life (welfare plan – cannot be waived)\$ _____
- 21. TOTAL Pension and Welfare Plans (Add lines 16-20)\$ _____

TOTAL IV. (Add lines 15 and 21).....\$ _____

GRAND TOTAL BASE COMPENSATION, UTILITIES/HOUSING, EXPENSES & BENEFITS

ADD TOTALS, I, II, III & IV\$ _____

LIST BELOW ANY GRANT AMOUNT(S) RECEIVED TO PAY ALL OR PART OF THIS GRAND TOTAL

Source	Grant Amount
Equitable Compensation	
District	
New Church Starts/Restarts	
Other (who)	

The reporting categories on this Form are for church reporting purposes only. They are not intended to define what is to be included or excluded from taxable compensation except to the extent that the completion and adoption of this form does approve exclusions for housing purposes. Clergy should consult their tax advisors regarding the tax implications of various kinds of expense reimbursement plans and/or allowances and the items on which they must pay FICA and Medicare taxes and/or income taxes.

APPROVED BY CHARGE CONF: DATE _____

DIST. SUPT. SIGNATURE _____

PPR CHAIR SIGNATURE _____

PASTOR _____

CHARGE CONF. SECRETARY SIGNATURE _____