

COMPENSATION FORM FOR 2022

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

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. These figures represent what you are committing to pay in 2022. Please be transparent and forthright.

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

I. TOTAL BASE COMPENSATION \$ _____

(For Local Church Finance personnel) Deduct from clergy paycheck:

- 1. Miscellaneous Deductions

	State	Federal
a. Amount deducted at clergy request to be forwarded for taxes	\$ _____	_____
b. Personal post-tax Wespath UMPIP Contribution regular (including the 1% match).....	\$ _____	_____
c. Personal post-tax Wespath ROTH UMPIP Contribution (including the 1% match).....	\$ _____	_____
- 2. Tax-deferred contributions
 - a. Personal pre-tax Wespath UMPIP Contribution (including the 1% match) \$ _____
 - b. Other local church IRC section 403b plans (must notify Conference Office)..... \$ _____
- 3. Employee contributions made pursuant to salary reduction agreements under the local church's Cafeteria Plan (IRS §125 plan), which includes the Employee HSA
 - a. Health Savings Account (HSA) \$ _____
 - b. Other local church 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 **AND** Conference Benefits Office of any changes.)

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

If there is a parsonage on a charge, all churches on the charge check for parsonage. If there is a parsonage in a dual appointment and both entities in the dual appointment are a church, then the parsonage box is checked for all churches on the dual appointment.

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

- 5. Housing allowance paid to clergy in lieu of parsonage..... \$ _____
- 6. Utilities allowance paid to or for the clergy (Annual Conference recommends up to \$7200) \$ _____
- 7. Service expenses paid directly by the church (e.g., pest control, cleaning, yard work, alarm monitoring, etc.) \$ _____

TOTAL II (Add lines 5-7) \$ _____

NOTE:

- By marking the Parsonage Box below, the Charge/Church has declared and set the compensation of the clergy person to include providing a parsonage, rent free, to the clergy person.
- By including amounts on lines 5-7, the Charge/Church has declared and set that the compensation of the clergy person includes the listed amounts as housing or housing exclusion.
- Lay/Supply Pastors **ARE NOT** eligible to include any amounts on lines 5-7, or mark the "Parsonage" box above.

Please choose only one of the options below. If you choose the wrong one click here:

Total Benefits Plan Compensation (TPC) When **No Parsonage** Is Used..... _____

This amount should match the Benefits Calculator Sheet

Total Benefits Plan Compensation (TPC) When **Parsonage** Is Used..... _____

This amount should match the Benefits Calculator Sheet

APPROVED BY CHURCH: DATE _____

DIST. SUPT. SIGNATURE _____

PPR CHAIR SIGNATURE _____

PASTOR SIGNATURE _____

CHARGE CONF. SECRETARY SIGNATURE _____

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III. ACCOUNTABLE REIMBURSABLE EXPENSES

(Round to Whole Dollars---Do Not Use Cents) \$ _____

Note: 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. These expenses include: travel (mileage method or actual expense), Annual Conference, Continuing Ed, Books, Professional Dues, Periodicals, and other professional/business related items. If you are unsure what constitutes a proper professional/business expense, please consult a tax professional or CPA.

IV. BENEFITS PAID FOR THE CLERGY (Use Benefits Calculator tool at

<https://www.la-umc.org/benefitscalculator2022>)

The amounts to be listed in Section III 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. One of the TPC Numbers listed above (with or without parsonage) should match the Calculator. Lines 8-12 are calculated on the TPC.** Remember, benefits should be paid via ACH, contact the Conference Office if they are not.

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

WESPATH Pension and Life/Disability Plans Premiums **Pension is Waived (notarized form on file)**

8. CRSP DB (pension plan 10%, \$ _____

9. CRSP DC (pension plan 3%) \$ _____

10. CPP (Life/Disability) plan – cannot be waived 3%, \$ _____

11. Church Contribution to UMPIP (pension plan 10%) \$ _____

12. UNUM Disability/Life (life/disability plan for ½ time only – cannot be waived 2%) \$ _____

13. TOTAL Pension and Life/Disability Plans (Add lines 8-12) \$ _____

Conference Health Plan

14. Church share, if any, of conference health plan (insurance and Employer HSA contribution) \$ _____

Note: The rate for the Conference Health Plan (\$16,380) was the annual expense for an active full-time clergy person in 2021. This amount may be adjusted after the Conference Board of Pensions & Health Benefits meets in the Fall. If this amount changes churches will be notified and the district office will make adjustments to this form.

TOTAL IV.. ALL BENEFITS PAID FOR THE CLERGY (Add lines 13 and 14) \$ _____

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

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	
Congregational Development & Transformation	
Other (name source and details)	

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 the provision of a parsonage and exclusions for housing purposes. Clergy should consult his/her tax advisor regarding the tax implications of various kinds of expense reimbursement plans and/or allowances and the items on which they must pay self-employment (FICA and Medicare) taxes and/or income taxes.

APPROVED BY CHURCH: DATE _____

DIST. SUPT. SIGNATURE _____

PPR CHAIR SIGNATURE _____

PASTOR SIGNATURE _____

CHARGE CONF. SECRETARY SIGNATURE _____