

COMPENSATION FORM FOR 2018

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 AND Benefits Office of any changes.)

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

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.

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. Service costs expenses (e.g., exterior cleaning, yard work, painting, etc.)

TOTAL II (Add lines 5-8)\$ _____

By marking the Parsonage Box 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 5-8, the Charge/Church has declared and set that the compensation of the clergy person includes the listed amounts as housing/housing exclusion.

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

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APPROVED BY CHURCH: DATE _____

DIST. SUPT. SIGNATURE _____

PPR CHAIR SIGNATURE _____

PASTOR SIGNATURE _____

CHARGE CONF. SECRETARY SIGNATURE _____

CLERGY COMPENSATION FOR 2018

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. Amounts for 11 and 12 may be included in Line 9.

- 9. 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) \$ _____
- 10. Expense of automobile provided by the church including insurance/maintenance (work portion)..... \$ _____
- 11. Vouchered Annual Conference expenses..... \$ _____
- 12. Vouchered Continuing education, books, publications and other reimbursable receipted expenses .. \$ _____

TOTAL III. (Add lines 9-12).....\$ _____

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

- 13. 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 (\$15,220) is the estimated annual expense for an active full-time clergy person in 2018. 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 2018 then the amount of this compensation form will be adjusted by any difference in the rate used in the Benefits Calculator and listed here and the rate adopted.

WESPATH Pension and Welfare Plans

Pension is Waived (notarized form on file)

- 14. Church Contribution to UMPIP (pension plan) \$ _____
- 15. CRSP DB (pension plan) \$ _____
- 16. CRSP DC (pension plan) \$ _____
- 17. CPP (welfare plan – cannot be waived) \$ _____
- 18. UNUM Disability/Life (welfare plan – cannot be waived)..... \$ _____
- 19. TOTAL Pension and Welfare Plans (Add lines 14-18) \$ _____

TOTAL IV. (Add lines 13 and 19).....\$ _____

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/Transformation	
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 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 _____