



TABLE II WORKSHEET ASSOCIATE PASTOR COMPENSATION & EXPENSES

A supplemental worksheet for Statistical Table II
The General Council on Finance and Administration of The United Methodist Church 2013-2016 Quadrennium – Revised 7/12/2018

Pastor _____

Church _____

Reports for the year ending December 31, _____

or for the period _____ through _____

**NOTE: THIS WORKSHEET IS FOR REPORTING ACTUAL EXPENSES PAID BY THE LOCAL CHURCH
AND NOT WHAT WAS BUDGETED AT THE CHARGE CONFERENCE SESSION.**

**SEE INSTRUCTIONS, ESPECIALLY IF THERE HAS BEEN MORE THAN ONE SENIOR PASTOR
SERVING THE CHURCH DURING THE CALENDAR YEAR OR A SENIOR PASTOR AND AN ASSOCIATE PASTOR(S)!!!!**

A COPY OF THE PASTOR(S) COMPLETED IRS FORM W2 MUST BE BROUGHT TO THE SESSION FOR CHECKING INFORMATION

Complete this worksheet for each associate pastor before entering figures on lines 39-44 of Table 2. All amounts should be reported **ONLY ONCE** on these lines.

BASE COMPENSATION (for lines 41b of TABLE 2)

- 1.a Cash salary (do not include any amounts reported on lines 2.a through 2.f below) 1.a) _____ +
- 1.b Cash paid to pastor to cover Social Security taxes 1.b) _____ +
- 1.c Other cash compensation 1.c) _____ +
This includes bonuses, payments to private investment programs, housing equity allowances, church gifts, etc.
- 1.d Personal post-tax UMPIP* Contribution regular 1.d) _____ +
- 1.e Personal post-tax ROTH UMPIP* Contribution 1.e) _____ +
- 1.f Tax Deferred Contributions to personal pre-tax UMPIP* or other IRS Code Section 403b Plan 1f) _____ +
- 1.g Contributions made pursuant to a salary reduction agreement to a "cafeteria plan"
(IRS Code Section 125 plan or personal contributions to Health Savings Account (H.S.A.)) 1.g) _____ +
- 1.h Moving expenses paid to or for the senior pastor 1.h) _____ +

1. TOTAL BASE COMPENSATION 1) _____ =
(enter the sum of 1.a through 1.f here and on line 41b of TABLE 2 worksheet)

* The UMPIP referred to in Line 1d, 1e and Line 1f is not the UMPIP billed to the church by the Annual conference for some ¼ pastors, but is the UMPIP contributions made by the individual pastor.

HOUSING-RELATED ALLOWANCES AND UTILITIES PAID TO OR FOR THE PASTOR OR EXCLUDED FROM INCOME BY THE PASTOR (for line 42b of TABLE 2)

- 2.a Housing allowance paid to pastor in lieu of parsonage 2.a) _____ +
If the church provides a parsonage, please skip this line.
- 2.b Utilities allowance paid to pastor and/or pastor's utilities paid for the pastor 2.b) _____ +
- 2.c Furnishings allowance 2.c) _____ +
_____ +
- 2.e Service costs allowance (e.g., cleaning, yard work, etc.) 2.e) _____ +
- 2.f Current expenditures incurred for providing a parsonage residence owned by the church 2.f) _____ +
Payments for principal and interest on mortgage, capital improvements, or for the purchase of the parsonage/residence should not be included here.

2. TOTAL HOUSING-RELATED ALLOWANCES
(enter the sum of 2.a through 2.f here and on line 42b of TABLE 2)** 2) _____ =



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ACCOUNTABLE REIMBURSEMENTS PAID TO THE PASTOR (for line 43 of TABLE 2)

It is mandated that pastors' expenses be reimbursed under the provisions of an accountable reimbursement plan, rather than by means of allowances.

- 3.a Vouchered travel expenses paid by the local church including Annual Conference 3.a) _____ +
- 3.b Expense for automobile provided by the church, including insurance and maintenance 3.b) _____ +
- 3.c Vouchered Annual Conference expenses 3.c) _____ +
- 3.d Vouchered continuing education, books, publications, and other proper reimbursable expenses 3.d) _____

3. TOTAL ACCOUNTABLE REIMBURSEMENTS **3)** _____ =

(enter the sum of 3.a through 3.c here and, when combined with all other pastors, on line 43 of TABLE 2)

NON-ACCOUNTABLE CASH ALLOWANCES PAID TO THE PASTOR

By Annual Conference rule, allowances can only be paid through an accountable reimbursement policy. Any monies (other than housing and utilities recorded in section 2 above) that are simply given to the pastor, including bonuses, should be included in section 1 above.

BENEFITS PAID FOR THE CLERGY (for line 39 & 40 of TABLE 2)

- 5.a. Pension Paid directly to the annual conference (CRSP, CPP) (Line 39 of Table 2) 5.a) _____ +
- 5.b. Health or other insurance premiums paid directly to the annual conference or other institution (Line 40 of Table 2). 5.b) _____ +
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5. TOTAL BENEFITS PAID FOR THE CLERGY **5)** _____ =

Note: The amounts for lines 39 and 40 should be combined with all other pastors before reporting on Table 2.