

COMPENSATION FORM FOR 2020

Church _____ Charge _____ Clergy _____

Relationship Status _____ Appointment Increment _____ Effective _____

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 2020. Please be transparent and forthright.

Round to Whole Dollars---Do Not Use Cents

I. TOTAL I (BASE COMPENSATION) \$ _____

Minus:

- 1. Miscellaneous Deductions
a. Amount deducted at clergy request to be forwarded for taxes \$ _____
b. Personal post-tax UMPIP Contribution regular (including the 1% match \$ _____
c. Personal post-tax ROTH UMPIP Contribution (includes 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 HSA
a. Health Savings Account (HSA) \$ _____
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 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.

Check for Parsonage

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., cleaning, yard work, alarm monitoring, etc.) ... \$ _____

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

NOTE:

- 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 5-7, 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

TOTAL COMPENSATION – [This amount is found on 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

8. Accountable Reimbursable Expenses \$ _____

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 expert or CPA.

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

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

Note: The annual rate for an active full-time clergy person as adopted by the Conference Board of Pensions on October 18, 2019 for 2020 is \$16,380.

WESPATH Pension and Welfare Plans

Pension is Waived (notarized form on file)

10. CRSP DB (pension plan) \$ _____

11. CRSP DC (pension plan) \$ _____

12. CPP (welfare plan – cannot be waived) \$ _____

13. Church Contribution to UMPIP (pension plan) \$ _____

14. UNUM Disability/Life (welfare plan – cannot be waived) \$ _____

15. TOTAL Pension and Welfare Plans (Add lines 10-14) \$ _____

TOTAL IV. (Add lines 9 and 15) \$ _____

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

Table with 2 columns: Source, Grant Amount. Rows: Equitable Compensation, Congregational Transformation and New Church, 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 _____