

2019 CLERGY SERVING 100% or 75% TIME

Completing the following worksheets will help you determine the amounts to enter on the reverse side of this form

Worksheet 1 --Compensation Paid by Local Church

- a. **Cash salary** (This amount represents total gross salary paid prior to any deduction including any before or after tax personal pension contribution) \$
 - b. Equitable Compensation or other annual conference funds
(This figure is not to be included in Line a above) \$
 - c. Other cash compensation paid to pastor (e.g., to cover Social Security taxes, bonuses, payments to private investment programs, scholarships, etc.) \$
 - d. Cash Allowances (**Total carried from Worksheet 2 below**) \$
- Total Cash Salary (Line a + b + c + d) \$ _____**

[Click here or Scroll to PART 2](#) where the Total Cash Salary has been carried to Part 2, Line 1 _

START HERE!

Worksheet 2 – IF Applicable: Cash Allowances (Do not include reimbursements shown in Worksheet A and B below)

Report travel, education, and other reimbursed expense in section A or B if given as a receipted purchase. If monies are given as cash without voucher or other documentation than they need to be included in Worksheet 2 as taxable income.)

- a. Cash provided for health or other insurance premiums (Does not include Conference Health Care Plan or premiums paid under a qualified 105 or 106 Plan) \$
 - b. Travel \$
 - c. Continuing education, books and publications \$
 - d. Other allowances (e.g., entertainment allowance, membership, dues) \$
- Total (Insert total above on Worksheet 1, Line d) \$ _____**

[After completing Worksheets A & B below, finish Worksheet 1 above and then return to PART 2](#)

Worksheet A – Accountable Reimbursement Plans (For INFORMATIONAL PURPOSES ONLY)

- 1. Travel \$
 - 2. Continuing education, books and publications \$
 - 3. Other (e.g., entertainment allowance, membership, dues) \$
- TOTAL \$ _____**

Worksheet B – Other (For INFORMATIONAL PURPOSES ONLY)

- 1. Annual Conference expenses paid by local church \$
 - 2. Automobile provided by local church including insurance and maintenance \$
- TOTAL \$ _____**

2019 Pastor Compensation Report

CLERGY SERVING 100% or 75% TIME

Part 1 – General Information. Please complete a report for each pastor under Episcopal appointment to the church or charge.

Church _____ Charge _____ if different name than church _____ District _____
 Pastor's Name _____ SS # (if new appt) _____ Birthdate _____
Status (Circle One) AM FD FE OD OE OF PD PE **FL (100%)** **PL (75%)** Retired/Supply



TIME INCREMENT (circle one) 100% / 75%

Complete Worksheet Page **FIRST**, start with Worksheet 2, Followed by Worksheet 1.
 This will correctly populate necessary fields . **CLICK HERE** to jump to worksheets

Part 2 – PLAN COMPENSATION

1. **Total Cash Salary** (Total carried from Worksheet 1 TOTAL) _____ \$
 Is a Parsonage Provided? YES --Go to LINE 2; NO -- Go to LINE 3. [Select 'Yes or No' to complete Line 2](#)
2. **Parsonage Amount** = Total Cash Salary (Line 1) x .25 _____ \$
3. **Housing Allowance** to be received in lieu of parsonage. (Different than Housing EXCLUSION) _____ \$
4. **TOTAL PLAN COMPENSATION** (TOTAL OF LINES 1 & 2 or 1 & 3) _____ \$

5. **East Ohio Health Care** provided by the church (**\$15,600**) \$ _____ [click down arrow for options](#)
 Health Care coverage (Clergy Flat Rate) through the Conference is required for all appointments (AM, FE, FL, OE, OF, & PE) serving at 100% & 75% **Exceptions:** Healthcare is NOT required for PL at 75%.
 Health care is NOT required for Deacons; if coverage is provided through another source
6. **Pension Charge** for 2019 (enter total from Pension worksheet on last page) \$ _____ [click here to jump to pension worksheet](#)
7. **Housing Exclusion Amount** \$ _____
 Amount of Line 1 (Cash Salary) elected by pastor to be excluded from Federal taxable income in agreement with the Housing Exclusion Resolution Form. You can not include any amount from housing allowance (line 3) or any parsonage expenses/utilities that are paid directly by the church. The dollar figure must be approved by Church Council and cannot be dated retroactively. **[Clergy still need to pay self-employment tax on full compensation.]**

IS YOUR CHURCH PAYROLL CURRENTLY GENERATED BY THE CONFERENCE TREASURER'S OFFICE? Yes No
 IF YES, NAME OF CHURCH(ES) _____

Part 3 – United Methodist Personal Investment Plan (UMPIP) (Personal Contributions ARE NOT a churchability)

Personal Contribution made by the Pastor as a deduction from Salary \$ _____ /mo x _____ = \$ _____ / yr

PLEASE NOTE:

[To receive maximum contribution under the CRSP DC \(Defined Contributon \) by a church, a pastor must make a personal contribution of at least 1%](#)

[It is not necessary to fill out the UMPIP Contributions Election form if you wish to keep your monthly UMPIP contribution the same.](#)
HOWEVER ... If you do wish to change or begin (for the first time) your monthly contribution effective, January 1, 2019, please send your completed UMPIP Contributions Elections form to [Wespath Benefits & Investments \(formerly GBOP & HB\)](#) **(800) 851-2201.**

If pastor wishes to NOT participate in UMPIP, a Waiver Form must be filled out and sent to the Wespath and the EOC Benefits Office.

Part 4 – Signatures

Signature of Pastor _____ Date _____
 Signature of SPR or Finance Chair _____ Date _____
 Signature of District Superintendent _____ Date _____

USE ONLY for CLERGY SERVING 100% or 75% TIME !!

NOT APPLICABLE FOR CLERGY SERVING 50% OR LESS

WORKSHEET FOR PENSION BENEFITS 2019

PENSION (CRSP DB & DC) & DEATH & DISABILITY (CPP) CALCULATIONS

Pastor:

Church:

1. **Total Plan Compensation**

This figure can be found on 2019 Pastor Compensation Report, for clergy serving full or 3/4 time. **(Page 1, Part 2, Line 4)**

2 Enter the **SMALLER amount** from Line 1 above **or \$71,361** (DAC)

Complete either section 3 or 4 below depending on status

3 Full Member/Deacon, Associate, Provisional Elder/Deacon, & Full-Time Local Appointments,

SERVING 100%

SERVING 75% (Local Pastors at 75% go to section 4 below)

3 **A.** **Line 2** x .11 (DB) _____

B. **Line 1** x .03 (DC) _____

C. **Line 1** x .03 (CPP) _____

3. **TOTAL** (LINES 3A, 3B, & 3C) _____

4 Part-Time Local Pastors with plan compensation (Salary + housing) **above \$ 28,432.50** defined as 75%

Part-Time Local Appointments serving at 75%

4 **A.** **Line 2** x .11 (DB)

B. **Line 1** x .03 (DC)

4. **TOTAL** (LINES 4A & 4B)

5 **CLICK HERE** to update the form and carry your Pension total to PART 2.

[Click here to return to previous page](#)

This is the Charge's Pension and Death & Disability bill for 2019. Keep this worksheet for your files

DB = Defined Benefit
DC = Defined Contribution
CPP = Comprehensive Protection Plan