

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

Church Name

TOTAL

- 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) \$

START HERE!

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

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 \$

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

NOT APPLICABLE FOR CLERGY SERVING 50% OR LESS

WORKSHEET FOR PENSION 2019

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

Pastor:

Church:

Church Name

TOTAL

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)

Church Name

TOTAL

- 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)

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

Part-Time Local Appointments servicing 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.

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