

## 2019 CLERGY SERVING 50% or 25% 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 \$**

# 2019 Pastor Compensation Report for CLERGY SERVING 50% or 25% TIME

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

Church(es) \_\_\_\_\_ Charge if different than church name \_\_\_\_\_ District \_\_\_\_\_

Pastor's Name \_\_\_\_\_ SS # (if new appt) \_\_\_\_\_ Birthdate \_\_\_\_\_



**Status**    AM    FD    FE    OD    OE    OF    PD    PE    PL    Retired/Supply

**TIME INCREMENT** (circle one)    **50% / 25%**    Local Pastors with total compensation (Line 4 TOTAL) below \$14,216.25 are defined as 25% (1/4) service

**Complete Worksheet Page FIRST, start with Worksheet 2, Followed by Worksheet 1 to accurately populate the form. CLICK HERE to jump to Worksheet page.**

## Part 2 – PLAN COMPENSATION

Church Name \_\_\_\_\_

TOTAL

use this form for single church appointments also

1. **Total Cash Salary** (Total carried from Worksheet 1 TOTAL) \$ \_\_\_\_\_

Select 'Yes or No' to complete Line 2 **Is a Parsonage Provided?**    YES --Go to LINE 2;    NO -- Go to LINE 3.

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

\$ \_\_\_\_\_

Conference sponsored health care eligibility provisions for 2019 requires pastors to work a minimum of 30 hour per week; therefore only pastors at 50% or 25% time that were enrolled prior to 1/1/2018 are grandfathered for coverage.

• If Grandfathered – single coverage is \$7,344 per year, or \$15,600 (clergy flat rate and family)

## 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)

1. UMPIP Employer Contribution - Give Percentage per UMPIP Adoption Agreement \_\_\_\_\_ %  
(Adoption Agreement can be found at [www.eocumc.com](http://www.eocumc.com), Finance/Benefits, Clergy Pensions)

2. Personal Contribution made by the Pastor as a deduction from Salary \$ \_\_\_\_\_ /mo x \_\_\_\_\_ = \$ \_\_\_\_\_ / yr  
Which church is withholding pastor's contribution: \_\_\_\_\_

**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 Election form to [Wespath Benefits & Investments](mailto:WespathBenefits@wepath.org) (formerly GBOP & HB) (800) 851-2201 in Illinois. If pastor wishes to NOT participate in UMPIP, a Waiver Form must sent to Wespath Benefits & Investments and the EOC Benefits Office.**

Is the church funding contribution(s) to an investment plan other than, or in addition to, UMPIP on behalf of the pastor?

Yes    No    If yes, please provide plan information and amount (use separate sheet if needed). \_\_\_\_\_

## Part 4 – Signatures

Signature of Pastor \_\_\_\_\_ Date \_\_\_\_\_

Signature of SPR or Finance Chair \_\_\_\_\_ Date \_\_\_\_\_

Signature of District Superintendent \_\_\_\_\_ Date \_\_\_\_\_