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2024 CLERGY SERVING 100% or 75% TIME

Part 1 – WORKSHEETS

Pastor's Name:

1A. Compensation Paid by Local Church

- a. **CASH SALARY** *This amount represents total gross salary paid prior to any deduction including any personal pension contributions (before or after-tax).* \$
- b. Equitable Compensation or other annual conference funding
This figure is not to be included as part of the cash salary on Line a above. \$
- c. Other cash compensation paid to pastor, such as Social Security taxes, bonuses, payments to private investment programs, or scholarships. \$
- d. **Total Cash Allowances** *(carried from Worksheet 1C below, if applicable).* \$

Worksheet 1A Total Cash Salary \$

(Enter Total Cash Salary on PART 3 Line 1)

1B. Accountable Reimbursements

This Section is for Informational Purposes Only. Report applicable travel, education and other reimbursed expenses submitted with receipt or otherwise vouchered. Any money given as cash, without documentation, needs to be reported below in Worksheet 1C as taxable income.

- 1. Travel (mileage) \$
- 2. Continuing education, books and publications \$
- 3. Annual Conference expenses paid by local church \$
- 4. Automobile provided by local church including insurance and maintenance \$
- 5. Other (cell phone, entertainment, supplies, membership fees) \$

TOTAL Reimbursements \$

1C. Cash Allowances *Do not include amounts entered in Worksheet 1B as reimbursements.*

USE THIS WORKSHEET ONLY IF APPLICABLE; amounts entered into Worksheet 1C are monies given to the pastor without receipts or documentation. This is considered taxable income and becomes part of their compensation package. *(The total from Worksheet 1C must be listed in Worksheet 1A above.)* **Do not enter housing allowance in this section.** Cash for housing should be entered in Part 3, line 3).

- a. Monies provided for health or other insurance premiums
(Do not include Conference Health Care Plan or premiums paid under qualified 105/106 Plans.) \$
- b. Travel (Mileage, lodging, meals) \$
- c. Continuing education, books and publications \$
- d. Other allowances (e.g., cell phone, entertainment allowance, fees) \$

Worksheet 1C Total Cash Allowances \$

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(Carry 1C Total to Worksheet 1A above, Line d.)

Part 5 – SIGNATURES

Signature of Pastor _____ Date _____

Signature of S/PPR or Finance Chair _____ Date _____


Signature of District Superintendent _____ Date _____

2024 Clergy Compensation Report

CLERGY SERVING 100% or 75% TIME

Part 2 – GENERAL INFORMATION

Church	Charge <small>if different name than church</small>	District
Pastor's Name	SS # (for 1st time appt)	Birthdate
Status (Circle One)	<input type="checkbox"/> AM <input type="checkbox"/> FD <input type="checkbox"/> FE <input type="checkbox"/> OD <input type="checkbox"/> OE <input type="checkbox"/> OF <input type="checkbox"/> PD <input type="checkbox"/> PE <input type="checkbox"/> FL(100%) <input type="checkbox"/> PL (75%) Retired/Supply	



TIME INCREMENT (circle one) **100%** **75%**

You **MUST** Complete Worksheet Page [FIRST](#).
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Part 3 – PLAN COMPENSATION You MUST select 'Yes or No' to populate correct amounts below.

Is a Parsonage Provided? YES --Go to LINE 2; NO -- Go to LINE 3.

1. **Total Cash Salary** (Total carried from Worksheet 1A TOTAL) \$
2. **Parsonage Amount** = Total Cash Salary (Line 1) x 0.25 (Leave line 2 blank if no parsonage) \$
3. **Cash Housing Allowance** to be received in lieu of parsonage. (Not a Housing EXCLUSION. See Line 7.) \$
4. **Total Plan COMPENSATION VALUE** (Total of Lines 1, 2 & 3) \$
5. **HealthFlex** is provided by the church (\$21,684 clergy flat rate) \$ [click down arrow for options](#)
 - Health Care Coverage (Clergy Flat Rate) through East Ohio is required for all appointments serving at 100% or 75% with the following status: AM, FE, PE, FL, OE & OF. **Exception:** Healthcare is NOT required for PL at 75%.
 - Mandatory Health Care applies to Deacons serving 75% or 100% unless coverage is provided through another source.
 - * A 'grandfather' clause applies to single Local Pastors serving less than Full Time if they were enrolled in HC prior to 2018.
6. **Pension Charge for 2024** (Complete Pension worksheet then enter total) \$ [Click here to Jump to Pension Worksheet](#)
7. **Housing Exclusion Amount** \$

Housing Exclusion is the 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.]**

Part 4 - UMPIP (United Methodist Personal Investment Plan) (Personal Contributions ARE NOT a church liability.)

IMPORTANT: To receive maximum contribution under the CRSP DC (Defined Contribution) by a church, a pastor must make a personal contribution of at least 1% of the total compensation (line 4 above).

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

- It is not necessary to fill out a new UMPIP Contributions Election form if you wish to keep your monthly UMPIP contribution the same.
- **If you wish to START (first time) or CHANGE your monthly contribution effective January 1, 2024**, send completed UMPIP Contribution Elections forms to Wespeth Benefits & Investments by December 1, 2023. Call 800-851-2201 with questions or [go online](#).
- If a pastor wishes to NOT participate in UMPIP, a Waiver From must be completed and sent to Wespeth and the EOC Benefits Office.



DOES YOUR CHURCH USE PAYROLL SERVICES (PAYCHEX)? Provide billing information below Yes No

Part 5 – SIGNATURES Don't forget to sign this document on bottom of previous page. [Click Here](#)

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

NOT APPLICABLE FOR CLERGY SERVING 50% OR LESS

WORKSHEET FOR PENSION BENEFITS 2024

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

Pastor:

Church:

1. TOTAL PLAN COMPENSATION VALUE

This figure can be found on 2024 Pastor Compensation Report, for clergy serving full or 3/4 time. (Part 3, Line 4)

2. Enter the **SMALLER amount** from Line 1 above or **\$78,292** (DAC)

(The DAC is the Denominational Average Compensation for 2024)

INSTRUCTIONS: Complete either section 3 or 4 depending on status as described below.
Don't forget to hit the 'CLICK HERE' button in step #5 to complete calculations.

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. LOCAL PASTORS SERVING At 75%

A Local Pastor serving at 75% is defined as having a plan compensation (Salary + Housing) that is above \$32,524 and not equal to or greater than \$48,786.

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

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

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

5. **CLICK HERE** to complete Pension calculations. This updates the form in PART 3, Line 6.

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This is the Charge's Pension and Death & Disability bill for 2024. Keep this worksheet for your files

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

CAUTION: This button clears
entire form of all data

Rev. 7/2023