

**START HERE!**

# 2024 CLERGY SERVING 50% or 25% TIME

## Part 1 -- WORKSHEETS

Pastor's Name

### 1A. Compensation Paid by Local Church

Church Name(s)

TOTALS

- 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** \$

### 1B. Accountable Reimbursements

(Enter Total Cash Salary on Part 3, Line 1)

**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 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 & maintenance \$
  - 5. Other (cell phone, entertainment, supplies, membership fees) \$
- TOTAL Reimbursements** \$

### 1C. Cash Allowances *Do not include amounts entered in Worksheet B 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 for CLERGY SERVING 50% or 25% TIME

## Part 2 – GENERAL INFORMATION

Church Name Charge if different than church name District  
 SS # (if new appt) Birthdate  
**Status** AM FD FE OD OE OF PD PE PL Retired/Supply



**TIME INCREMENT (check one)**      **50%**      **25%**

You **MUST** Complete Worksheet Page **FIRST**.  
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Local Pastors serving at 25% are defined as having compensation below \$16,252 (as shown on Line 4 TOTAL)

## Part 3 – PLAN COMPENSATION

List all churches

You **MUST** select 'Yes or No' to populate correct amounts below

TOTALS

**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 below)      \$
4. **Total Plan COMPENSATION VALUE** (Total of Lines 1, 2 & 3)      \$  
If Line 4 Total is greater than \$48,786 use 100%-75% Compensation Report

**HealthFlex** if applicable      \$

Indicate above how much of the premium each church is providing. Conference sponsored health care eligibility provision requires pastors to work a minimum of 30 hours/week; therefore only pastors at 50% or 25% time that were enrolled prior to 1/1/2018 are grandfathered for health coverage. *IF Grandfathered - single cover is \$11,628 per year. Clergy flat rate for family is \$21,684.*

**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 listed in Part 4B are NOT a church liability.)

- A. Employer's (local church) Contribution to Pastor's UMPIP. Give % per Wespath's Adoption Agreement
- B. Personal Contribution made by the Pastor as a deduction from salary.      /mo x      = \$

**Which church is withholding pastor's contribution?**

- C. If church is funding an investment plan other than, or in addition to, UMPIP, provide plan name and amount of contribution.

- 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** or **CHANGE** your monthly contribution effective **January 1, 2024**, send completed UMPIP Contribution Elections forms to Wespath 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 Wespath and the EOC Benefits Office.

**WHICH CHURCH(ES) USE PAYROLL SERVICES (PAYCHEX)?**      **NONE**

Provide name of church(es) and add'l info: i.e. Is there a "lead" church handling payroll for all churches or are churches paying separately?



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