

Pastor's Name:

**Part 1 – WORKSHEETS**

**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. Other cash compensation paid to pastor, such as Social Security taxes, bonuses, payments to private investment programs, or scholarships. \$
- c. **Total Cash Allowances** *carried from Worksheet 1C below, if applicable.* \$

**Worksheet 1A Total Cash Salary**

\$

(Enter Total Cash Salary on PART 3 Line 1)

[Click here to JUMP to Next Page](#)

**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**

\$

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

**Part 5 – SIGNATURES**

Signature of Pastor

Date

Signature of S/PPR or Finance Chair

Date

Signature of District Superintendent

Date

# 2026 Clergy Compensation Report

## CLERGY SERVING 100% or 75% TIME

### Part 2 – GENERAL INFORMATION

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

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

You **MUST** Complete the Worksheet Page **FIRST**. [Click Here to Jump to Next Page](#)

### 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 Value** = Total Cash Salary (Line 1) x 0.35 or \$10,000 whichever is the greater amount \$  
Leave line 2 blank if no parsonage
3. **Cash Housing Allowance** in lieu of parsonage, (Not a Housing EXCLUSION. See Line 7.) \$
4. **Total Plan COMPENSATION VALUE** (TPC = Total of Lines 1, 2 & 3) \$

5. **HealthFlex** is provided by the church (\$23,184 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.

6. **Pension Charge for 2026** (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 - COMPASS Clergy Personal Contribution (Personal Contributions ARE NOT a church liability.)

[To receive maximum contribution](#), a pastor's personal contribution must match or exceed the church/employer's contribution which is 4% of the total plan compensation (line 4 above) in 2026. The clergy contribution will increase 1% each year until 2032 at 10%.

Clergy Personal Contribution as a Salary deduction:    = \$ \_\_\_\_\_ / yr    = \$ \_\_\_\_\_ /mo    [Click to calculate %](#)

- For 2026, ALL CLERGY MUST complete a new COMPASS Contributions Election form for Wespath Benefits & Investments.
- The forms will be available through the East Ohio Conference in August. They will need to be completed/submitted by December 2025.



**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 2026 RETIREMENT PLAN CALCULATIONS

Pastor:

Church:

### 1. TOTAL PLAN COMPENSATION VALUE (TPC)

This figure can be found in the 2026 Pastor Compensation Section (Part 3, Line 4)

#### INSTRUCTIONS:

Complete section 2 or 3 below depending on status of 100% or 75%. Click on the radio button in the options as described. **DON'T FORGET** to hit the '**CLICK HERE**' button in step # 4 to complete calculations.

**COMPASS:** The Church makes three types of contributions **plus CPP for FT**. *LP-75% are not eligible for CPP.\**

A.) Flat dollar amount (\$1,800 annual for FT; \$1,350 for 75%)

B.) 3% of clergy's pensionable pay (pay dependent amount) aka Total Plan Compensation Value (TPC)

C.) In 2026, the church match on clergy's personal contributions is 4%. For clergy to receive the maximum contribution from the church (employer), they must make a matching personal contribution, set at 4% in 2026. This % of contribution will automatically increase until 2032. (2027 = 5%, 2028 = 6%, max of 10% in 2032).

### 2. Full Elder/Deacon, Associate, Provisional Elder/Deacon, & Full-Time Local Appointments

#### SERVING 100%

#### SERVING 75% (Local Pastors at 75% go to section 3 below)

**2A. Flat Contribution** 1,800.00 1,350.00

**2B.** Line 1 x .03 (% of pensionable pay or TPC)

**2C.** Line 1 x .04 (Church 2026 Match)

**2D.** Line 1 x .03 (CPP\*) Contact district if greater than \$4,896.18

**2. TOTAL** (LINES 2A, 2B, 2C, & 2D)

### 3. LOCAL PASTORS SERVING at 75%

**3A. Flat Contribution** 1,350.00

**3B.** Line 1 x .03 (% of pensionable pay or TPC)

**3C.** Line 1 x .04 (Church 2026 Match)

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

*A Local Pastor serving at 75% is defined as having a plan compensation (Salary + Housing) that is above \$34,527.01 and not equal to or greater than \$51,790.50*

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**4. [CLICK HERE](#)** to complete Pension calculations. This updates the form in Part 3, Line 6.

**This is the Charge's Pension and Death & Disability bill for 2026. Keep this worksheet for your files**

**COMPASS** = Retirement Savings & Contribution Plan

**CPP** = Comprehensive Protection Plan aka "Death & Disability"

*\*CPP is only available to Full Elders and full-time appointments. The church contribution to CPP caps at \$4,896.18 annually.*

*The Denominational Average Compensation (DAC) for 2026 is \$81,603 which includes housing value.*

**CAUTION:** This button clears entire form of all data

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Don't Forget!