

2026 CLERGY SERVING 100% or 75% TIME

Serving at more than one church



East Ohio Conference
The United Methodist Church

START HERE!

Part 1 -- WORKSHEETS

Pastor's Name

Church Names: if serving more than one church, contact your district []

1A. Compensation Paid by Local Church

TOTAL

- 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)

1B. Accountable Reimbursements

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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) \$

List all churches, if you are serving more than three churches contact your district office.

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 \$

(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 for Multi-Point

CLERGY SERVING 100% or 75% TIME

Part 2 – GENERAL INFORMATION

Church _____ Charge _____ if different than church name _____ District _____
Name _____ SS # (if new appt.) _____ Birthdate _____

Status AM FD FE OD OE OF PD PE FL (100%) PL (75%) Retired/Supply

TIME INCREMENT (check one) **100%** **75%** You **MUST** Complete the Worksheet Page **FIRST**.
Click Here to Jump to Next Page

Part 3 – PLAN COMPENSATION

Church Name(s)

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

TOTAL

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 Housing EXCLUSION. See Line 7) \$

4. **Total Plan COMPENSATION VALUE** (TPC = Total of Lines 1, 2 & 3) \$

5. **HealthFlex** is provided by the church(es) (\$23,184 clergy flat rate) \$

-- 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** [CLICK HERE to go 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. This will increase 1% each year until 2032.

Clergy Personal Contribution as a Salary deduction: = \$ _____ / yr or \$ _____ /mo

Which church is withholding pastor's contribution?

-- 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.

WHICH CHURCH(ES) USE THE EOC PAYROLL SERVICES (PAYCHEX)?

NONE

Pension is billed to each church even if shared payroll.

Is there a lead church handling payroll for the charge? Provide names of all churches that are a part of the conference payroll program or if any of the churches run a separate payroll from the others. Provide any additional compensation or payroll information you feel would be helpful.



Part 5 – SIGNATURES

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

CLERGY SERVING 100% or 75% TIME: Serving at more than one church

NOT APPLICABLE FOR CLERGY SERVING 50% OR LESS WORKSHEET FOR 2026 RETIREMENT PLAN CALCULATIONS

Pastor:

Churches:

TOTAL TPV

TOTAL PLAN COMPENSATION VALUE (TPC)

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

INSTRUCTIONS: Complete all steps (1-5). Select the # of churches served. Select the status of 100% or 75% in section 2 or 3. **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 at 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) also known as the Total Plan Compensation Value

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.)

1. HOW MANY CHURCHES ARE YOU SERVING?

2

3

If you are serving more than three churches, contact your district office for assistance completing this form.

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



SERVING 100%

SERVING 75%

Local Pastors serving at 75% use section 4 below

Church Names

TOTAL

3. FLAT CONTRIBUTION

Line 3-A-100 If 100% = \$1,800, enter \$900 each for two churches, or \$600 each if at three churches.

Line 3-A -75 If 75% = \$1,350, enter \$675 each for two churches or \$450 each if at three churches.

3-A - 100%

3-A - 75%

3B. TPC Line x .03 (% of TPC)

3C. TPC Line x .04 (Church Match)

3D. TPC Line x .03 (CPP*)

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

Local Pastor serving at 75% is defined with TPC (Salary + Housing) that is above \$35,527.01 and not equal to or greater than \$51,790.50

4. LOCAL PASTOR SERVING at 75%

4A. Flat Contribution

Enter \$675 each for 2 churches or \$450 each if at 3 churches.

4B. TPC Line x .03 (% of TPC)

4C. TPC Line x .04 (Church Match)

4. TOTAL (LINES 4A, 4B, & 4C)

5. Click HERE to complete Pension calculations.

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CAUTION: This button clears the form of all data

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.

Rev. EOC- 8/2025