START HERE! **2026 CLERGY SERVING 50% or 25% TIME**

East Ohio Conference
The United Methodist Church

Pastor's Name _____

Part 1 -- WORKSHEETS

List all churches. Use additional forms, if needed or contact your district administrator.

1A. Compensation Paid by Local Church

	Church Name(s)			TOTAL
a. **CASH SALARY** *This amount represents total gross salary paid prior to any deduction including any personal pension contributions (before or after-tax).*	$			0
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).*	$			0
Worksheet 1A Total Cash Salary	$			0

(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 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	$ 0

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	$ 0

(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 _____

CLEAR FORM CAUTION: This button clears entire form of all data

2026 Clergy Compensation Report for CLERGY SERVING 50% or 25% 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 ◯ PL ◯ Retired / Supply ◯ Lay Assigned / CLM

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

Local Pastors serving at 25% are defined as compensation below $17,263 (shown on Line 4 TOTAL)

You MUST Complete Worksheet Page FIRST. Click Here to Jump to Next Page

Part 3 – PLAN COMPENSATION

How many churches are you serving? ◯ 1 ◯ 2 ◯ 3

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

	Church Names			TOTAL
	_____	_____	_____	
1. **Total Cash Salary** (Total carried from Worksheet 1A TOTAL)	$ 0	0	0	0
2. **ParsonageAmount =** Parsonage Minimum Value is $10,000	$			0
3. **CashHousingAllowance,** if provided in lieu of a parsonage. (Not a Housing EXCLUSION. See below)	$	0		
4. **Total PlanCompensation Value (TPC)** (Total Lines 1, 2 & 3) If Line 4 Total is greater than $34,527, use 100%-75% Compensation Report	$ **0**	**0**	**0**	**0**
HealthFlex if applicable	$			0

Indicate above how much of the premium each church is providing. Current Conference-sponsored health care eligibility provision requires pastors to work a minimum of 30 hours/week; therefore only pastors at 50% or 25% enrolled prior to 1/1/2018 are grandfathered for health coverage. *IF Grandfathered - single cover is $12,348 per year. Clergy flat rate for family is $23,184.*

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.)*

4A. Employer's (local church) Contribution to Pastor's UMPIP -- % per Wespath's Agreement 0% = $ 0

4B. Personal Contribution made by the Pastor as a deduction from salary. _____ /mo x 12 = $ _____

Which church is withholding pastor's contribution? _____

4C. 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, 2026, send completed UMPIP Contribution Elections forms to Wespath Benefits & Investments by December 1, 2025. Call 800-851-2201 with questions or go online.

-- If a pastor wishes to NOT participate in UMPIP, a Waiver Form must be completed and sent to Wespath and the EOC Benefits Office.

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

Important

Provide name of church(es) and additonal information: 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