

2027 CLERGY SERVING 100% or 75% TIME

START HERE!

Pastor's Name:

Part 1 – WORKSHEETS

1A. Compensation Paid by Local Church

Effective Date

- 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

pastor & SPRC do not need to sign if a mid-year appointment

Signature of Pastor

Date

Signature of S/PPR or Finance Chair

Date

Signature of District Superintendent

Date

2027 Clergy Compensation Report

CLERGY SERVING 100% or 75% TIME

Effective Date

Part 2 – GENERAL INFO

Pastor's Name

Birth Date

Current Church(es)

Current District

New Address

leave blank if no change

email

phone

Reason for Change

New District

explain: (name other conf; share btw districts; POR)

New Appointment/Church

STATUS	AM	FD	FE	OD	OE	OF	PD	PE	FL100%	PL 75%	Retired/Supply
TIME INCREMENT			100%		75%					Is this a status change?	NO YES

Part 3 – PLAN COMPENSATION

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

Complete the Worksheet Page **FIRST**.
Click Here to Jump to Next Page

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 (\$25,992 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 2027** (Complete Pension worksheet then enter total) Click here to Jump to Pension Worksheet \$

7. **Housing Exclusion Amount** (please enter a 12 month value) \$

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 Form** [available on EOC website](#). 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.)

Incentivized Contribution: To unlock the church's full 4% contribution, a 5% minimum personal contribution is required. The clergy personal contribution will automatically increase 1% each year unless the pastor contacts the EOC Benefit Office.

Clergy Personal Contribution as a Salary deduction:

= \$ _____ / yr = \$ _____ / mo

Clergy are automatically enrolled at 5% in personal contributions in 2027, which qualifies for the full church 4% contribution. **Clergy can elect to contribute more than 5%.** Select your % of contribution above. Questions? Contact EOC Benefit Office robin@eocumc.com

DOES YOUR CHURCH USE THE EOC PAYROLL SERVICES?

Yes

No *Provide billing info such as lead church or other details below.*

Mid-year appointments: If the EOC processes the church payroll, contact the EOC Benefits Office about updating payroll paperwork.

NOT APPLICABLE FOR CLERGY SERVING 50% OR LESS
WORKSHEET FOR 2027 RETIREMENT PLAN CALCULATIONS

/ KdzNJÖKY

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2D. $\lambda_{SM} = .03$ *CPP*caps at \$4,994.10)*

30 LOCAL PASTORS SERVING at 75%

3. TOTAL

A Local Pastor serving at 75% is defined as having a plan compensation (Salary + Housing) that is above \$35,563.01 and not equal to or greater than \$53,344.51

WdzY LJ ú2 LJNJSÓλ2dză LJI·ΞŜ

4. **CLICK HERE** [ú2 Œ2YljfŠŮŠ tŠvǎł2VŎl-fŎdzfl-úł2Vǎϕ ϕKłǎ dzLJŘl-úŠǎ úKŠ Ʀ2NUY λV t l-NUú oΣ ΓλVŠ cϕ](#)

This is the Charge's Pension and Death & Disability bill for 2027. Keep this worksheet for your files

CAUTION: This button clears all data from the form.

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The Denominational Average Compensation (DAC) for 2026 is \$83,235 which includes housing value.

rev. EOC - 7/2026

