

2027 CLERGY SERVING 100% or 75% TIME

Serving at more than one church



East Ohio Conference
The United Methodist Church

START HERE!

Pastor's Name

Effective Date

Part 1 -- WORKSHEETS

1A. Compensation Paid by Local Church

Church Name(s)

TOTAL

If serving more than 3, contact your District Office.

- 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

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

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 *pastors & SPRC do not need to sign for 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 for Multi-Point

CLERGY SERVING 100% or 75% TIME

Effective Date:

Part 2 – GENERAL INFO

Pastor's Name

Birthdate

Current Churches /Charge

District

New Address

leave blank if no change

email

phone

Reason for Change

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

New District

New Appointment/Church

Status	AM	FD	FE	OD	OE	OF	PD	PE	FL (100%)	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

Church Name(s)

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

TOTAL

1. Total Cash Salary (Total carried from Worksheet 1A TOTAL) \$

2. Parsonage Value = Total Cash Salary (Line 1) x0.35 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) (\$25,992 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 2027 [CLICK HERE to go 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.)*

To receive maximum contribution, a pastor's personal contribution **must be at least 5%** of the total plan compensation (line 4 above). 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 or \$_____/mo

Which church is withholding pastor's contribution?

Clergy will be automatically enrolled at 5% in personal contributions in 2027, which qualifies for for the full church 4% contribution. Clergy can elect to contribute more than 5%. **Please select your % of contribution above.** Contact EOC Benefit Office with questions robin@eocumc.com

DOES YOUR CHURCH USE THE EOC PAYROLL SERVICES?

YES

NO

Provide billing information, such as lead church or special considerations below.

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

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

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

Pastor:

Churches:

TOTAL TPC

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) aka Total Plan Compensation Value (TPC)

C.) For clergy to receive the full church contribution of 4%, they must make a personal contribution of at least 5% in 2027. The personal contribution will automatically increase 1% each year unless the pastor contacts the EOC Benefit Office. **Go to Part 4 & select %.**

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 (if >\$4994 call office)

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

Local Pastor serving at 75% is defined with TPC (Salary + Housing) that is above \$35,563.01 and not equal to or greater than \$53,344.51

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 all data from the form.

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 \$4,994.10 annually.

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

Rev. EOC- 7/2026