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2025 CLERGY SERVING 50% or 25% TIME

Part 1 -- WORKSHEETS

Pastor's Name

1A. Compensation Paid by Local Church

Church Name(s)

TOTALS

- a. **CASH SALARY** *This amount represents total gross salary paid prior to any deduction including any personal pension contributions (before or after-tax).* \$
 - b. Equitable Compensation or other annual conference funding
This figure is not to be included as part of the cash salary on Line a above. \$
 - c. Other cash compensation paid to pastor, such as Social Security taxes, bonuses, payments to private investment programs, or scholarships. \$
 - d. **Total Cash Allowances** *(carried from Worksheet 1C below, if applicable.)* \$
- Worksheet 1A Total Cash Salary** \$

1B. Accountable Reimbursements

(Enter Total Cash Salary on Part 3, Line 1)

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** \$

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** \$

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

Part 5 -- SIGNATURES

Signature of Pastor	Date
Signature of S/PPR or Finance Chair	Date
Signature of District Superintendent	Date

