START HERE! 2025 CLERGY SERVING 50% or 25% TIME

Part 1 -- WORKSHEETS

Pastor's Name

1A. Compensation Paid by Local Church	Church Name(s)	T <u>OTAL</u> S
a. CASH SALARY This amount represents total gross salary p deduction including any personal pension contributions (before		
b. Equitable Compensation or other annual conference fun <i>This figure is not to be included as part of the cash salary on the cash salary on the cash salary on the cash salary on the cash salary or the</i>	•	
c. Other cash compensation paid to pastor, such as Social S bonuses, payments to private investment programs, or schola		
d. Total Cash Allowances carried from Worksheet 1C belo	w, if applicable.)	
Worksheet 1A T	otal Cash Salary \$	
1B. Accountable Reimbursements	(Er	nter Total Cash Salary on Part 3, Line 1)
This Section is for Informational Purposes Only. Report appli otherwise vouchered. Any money given as cash, without documentation,		
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, membersh	ip fees)	
TOTAL F	teimbursements \$	
1C. Cash Allowances Do not include amounts entered in	Worksheet B as reimbursements,	
USE THIS WORKSHEET ONLY IF APPLICABLE; amounts enter documentation. This is considered taxable income and becomes plisted in Worksheet 1A above.) Do not enter housing allowance in the state of the sta	art of their compensation package. (The	e total from Worksheet 1C must be
a. Monies provided for health or other insurance premiur (Do not include Conference Health Care Plan or premiums paid unde	T	
b. Travel (Mileage, lodging, meals)	\$	
c. Continuing education, books and publications	\$	
d. Other allowances (e.g., cell phone, entertainment allowances)	wance, fees) \$	
Worksheet 1C Total C	ash Allowances \$	
Click here to JUMP to I	lext Page (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

2025 Clergy Compensation Report for CLERGY SERVING 50% or 25% TIME

Part 2 – GENERAL INFORMATION if different than church name Church Charge District SS # (if new appt) Birthdate Name PL PD PE FE OD 0E OF AM FD Status Retired/Supply You MUST Complete Worksheet Page FIRST. 50% TIME INCREMENT (check one) **25**% Click Here to Jump to Next Page Don't Forget! Local Pastors serving at 25% are defined as having compensation below \$16,925 (as shown on Line 4 TOTAL) Part 3 – PLAN COMPENSATION List all churches You MUST select 'Yes or No' to populate correct amounts below TOTALS 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. ParsonageAmount= Total Cash Salary (Line 1) x 0.25
(Leave line 2 blank if no parsonage)

3. CashHousingAllowanceto be received in lieu of parsonage.(Not a Housing EXCLUSION. See below)

4. TotalPlanCOMPENSATIONVALUE(Total of Lines 1, 2 & 3)

If Line 4 Total is greater than \$33,850 use 100%-75% Compensation Report

HealthFlex if applicable

Indicate above how much of the premium each church is providing. Conference sponsored

Indicate above how much of the premium each church is providing. Conference sponsored health care eligibility provision requires pastors to work a minimum of 30 hours/week; therefore only pastors at 50% or 25% time that were enrolled prior to 1/1/2018 are grandfathered for health coverage. *IF Grandfathered - single cover is \$11,628 per year. Clergy flat rate for family is \$21,912.*

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.)

- A. Employer's (local church) Contribution to Pastor's UMPIP. Give % per Wespath's Adoption Agreement
- **B.** Personal Contribution made by the Pastor as a deduction from salary. mo x =\$

Which church is withholding pastor's contribution?

- **C**. 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, 2025, send completed UMPIP Contribution Elections forms to Wespath Benefits & Investments by December 1, 2024. Call 800-851-2201 with questions or go online.
- -- If a pastor wishes to NOT participate in UMPIP, a Waiver From must be completed and sent to Wespath and the EOC Benefits Office.

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

Provide name of church(es) and add'l info: 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