

Date Effective: _____	<b>2012 Pastor's Support Worksheet</b> <b>HOLSTON CONFERENCE</b> <b>(Important instructions on back)</b>	District: _____						
Pastor: (First) _____ (Last) _____	Social Security #: _____	Please circle your status: FE FD PE PD OE OF FL AM AF OA SP PL Please Mark: [ ] Full-Time [ ] 3/4 Time [ ] 1/2 Time [ ] 1/4 Time Education: MDiv Seminary College						
Church Names (Specify Location, example: First UMC, Servantsville)								
Church A _____	Church C _____	Church E _____						
Church B _____	Church D _____	Church F _____						
<b>BASE COMPENSATION (TAXABLE)</b>								
	A	B	C	D	E	F		TOTAL
1. Local Church Salary ( <b>Gross</b> - see instructions)							1.	
2. Conference Salary Supplement							2.	
3. Other Benefits Paid To/For the Pastor:								
a. Pastor's Personal Share of								
BC/BS Health Premiums \$								
b. Utilities \$								
c. Social Security								
d. Bonus/gifts \$								
e. Other (identify) \$								
Total Lines 3a - 3e							3.	
<b>4. Total of lines 1-3 (Minimum Salary Levels)</b>							<b>4.</b>	
<b>REIMBURSABLE EXPENSES (NON-TAXABLE)</b>								
5. Pastor's Continuing Education							5.	
6. Pastor's Annual Conf. Expense							6.	
7. Other Vouchered Travel and Professional Expense							7.	
<b>8. Total of lines 5-7</b>							<b>8.</b>	
<b>BASE COMPENSATION and REIMBURSABLE EXPENSES</b>								
<b>9. TOTAL (Add lines 4 plus 8)</b>							<b>9.</b>	
<b>HOUSING COMPENSATION</b>								
10. Parsonage (multiply line 4 by 25%) <b>OR</b>							10.	
11. Cash Housing Allowance ( <b>Only</b> if no parsonage)							11.	
12. Pension Plan Comp: line 4 plus line 10 <b>OR</b> 11. This must be greater or equal to \$35,948 to qualify for CPP death/disability coverage							12.	
13. Pastor's Annual UMPIP Contribution. Multiply Line 12 by % amt (min.3%) & enter here (if tax deferred "403b" enter on Line 16)							13.	
14. Pastor's Monthly UMPIP Contribution: Line 13 divided by 12							14.	
<b>INFORMATION FOR PAYROLL AND ACCOUNTING</b>								
15. Housing Allowance Resolution (approved @ charge conference)							15.	
16. Tax Deferred Contributions to UMPIP (IRC 403(b))							16.	
17. Contributions to Medical Reimbursement Accounts & H.S.A.							17.	
18. Contributions to dependent (day) care reimburse. acct							18.	
19. <b>Total for W-2:</b> Line 4 plus line 11 less 15,16,17 & 18							19.	
SIGNATURES: We accept the above figures to be correct:								
Pastor: _____			Date: _____					
Charge PPR Chair: _____			Date: _____					
_____			Date: _____					
_____			Date: _____					
Church Council Chair: _____			Date: _____					
Church Treasurer: _____			Date: _____					
District Superintendent: _____			Date: _____					
I am ___ I am not ___ participating with my current appointment in the Conference health insurance program (you must have other creditable group coverage) I have family _____, employee +1 _____, or individual coverage _____								

This worksheet should be completed by the PPR Chair and Pastor  
**Distribute finished copies:** District Superintendent, Pastor, PPR Chair(s), Church Treasurer(s), Church Council Chair  
**(District Superintendent please forward copy to Sandy Seay)**

## INSTRUCTIONS FOR COMPLETING PASTOR'S SUPPORT WORKSHEET

Complete worksheet ANY TIME THERE IS A CHANGE OF APPOINTMENT (conference session or interim appointment) and ANY TIME THE COMPENSATION PACKAGE CHANGES. Use whole dollars only. Completion of this form will assure accurate pension and benefit billing.

1. **Local Church Salary:** The total budgeted by the church/charge as the cash salary. Cash salary is before reductions are made for the pastor's parsonage expenses, personal UMPIP investment, and/or insurance premiums and medical spending amounts. Report UMPIP on lines 13 and 16; and personal premiums and/or medical spending amounts on line 17.
2. **Conference Salary Supplement:** Amounts paid by the Conference for equitable compensation.
3. **Do NOT include premiums paid by the pastor and REMITTED by church to the Conference Insurance Office.** This line is only for those Pastors whose personal share of Blue Cross/Blue Shield premiums is paid by the church in addition to Gross salary. They may be taxable benefits. Other taxable benefits include: utilities paid; social security amounts; and bonus/gifts.
4. **Total: Add lines 1 through 3. Equitable Compensation minimum salary levels based on this total in 2012.**

FE/FD	\$37,138	FL (MDiv)	\$32,471	SP Seminary	\$25,543
PE/PD	\$35,021	AM	\$33,628	SP College	\$22,199
		FL (Completed Studies)	\$31,611	SP @dependent	
		FL (Beginning)	\$27,404	child supplement	\$637

FE/FD=Full Elder/Deacon

FL=Full time local pastor

SP=Student Local Pastor

PE/PD=Provisional Elder/Deacon

AM = Associate member

5. **Amount paid** by church for pastor's continuing education. Must be vouchered, with receipts, to be non-taxable. **The Annual Conference requires each local church to support financially the continuing education needs of the pastor.**
6. **Amount paid** by church for pastor to attend annual conference. Must be vouchered, with receipts, to be non-taxable. **The Annual Conference requires each local church to reimburse the pastor for annual conference expenses.**
7. **Other Vouchered Expense** (exclude amounts listed on lines 5 and 6): If the church(es) budgets an amount for an Accountable Reimbursement Plan, the pastor must complete vouchers, with receipts, to get reimbursed. The church must have an approved written policy.
8. **Total of Lines 5-7:** Reimbursable Business Expenses paid through an Accountable Reimbursement Plan **are not** included on pastors' W-2.
9. **Total Compensation and Reimbursable Expenses:** Add line 4 plus line 8.
10. **Parsonage:** If parsonage is provided, multiply Line 4 by 25% to determine the parsonage inclusion for the Clergy Retirement Security Program (CRSP) and Comprehensive Protection Plan (CPP) compensation calculation.
11. **Cash Housing Allowance:** The amount paid by the church in lieu of providing a parsonage. **If parsonage is provided, this line is \$0.** (This is not to be confused with the housing allowance resolution approved annually by LC to set the maximum amount pastor can exclude on income tax return which is recorded on line 15).
12. **Pension (CRSP/CPP/UMPIP) Plan Compensation:** Add line 4 plus housing compensation (line 10 OR 11). This is used to determine pension plan benefit. Plan Compensation is described as the total taxable income, salary reduction accounts, and parsonage inclusion OR housing allowance. **CRSP participation is required of all pastors (full-time and part-time).** CPP coverage is provided for members serving full-time (elders, probationary, associate) and full-time local pastors. To participate in CPP, line 12 must equal at least 60% of the 2012 Conference Average Compensation (\$59,313). **The minimum amount for 2012 is \$35,948.** Members of another denomination may participate in CRSP, CPP and UMPIP if not participating in similar programs of another denomination. **Pastors who are appointed less than full-time and student local pastors are not eligible for coverage by CPP, but may participate in CRSP and UMPIP.**
13. **Pastor's Annual United Methodist Personal Investment Plan Contribution:** Multiply line 12 by desired contribution amount (minimum 3%) to determine UMPIP. May be tax deferred "403b"; if so, enter this same amount on Line 16.
14. **Pastors Monthly United Methodist Personal Investment Plan Contribution:** Divide the total on line 13 by 12 to calculate the pastor's monthly UMPIP amount.
15. **Housing Allowance Resolution Amount:** Amount approved annually by the Charge Conference which establishes the housing related expense exclusion limits. *Must be in writing and included as part of the Charge Conference Report; mid-year appt changes require new a new resolution.*  
**The maximum exclusion is restricted by the lesser of the three following limitations:**
  - 1) The amount designated by resolution as a "housing allowance".
  - 2) The amount actually spent for qualified expenses in "providing a home."
  - 3) The fair market rental value of the home or parsonage (furnished, plus utilities).
16. Enter the amount the pastor has elected as a pre-tax or "tax-deferred" or before tax pension contribution to the United Methodist PIP Plan or other qualified plan. **This amount should agree with the form completed with General Board of Pensions and Health Benefits. Other plans can be "before tax", but must be considered to be a qualified plan to be a before tax deduction and entered on this line.**
17. Enter the amount the Pastor has elected as a contribution to a medical reimbursement account. You must have a written salary reduction agreement (per IRS Code Section 125). A qualified cafeteria plan normally requires third party administration and must have necessary written documents in place to be an IRS qualified plan including the filing of form 5500 with the IRS unless participating in the Conference program (currently administered by PBS or one managed by the local church). If participating in the Conference Health Plan you may include your personal contributions, that are included in your salary for line 1, that are the personal contributions made for health insurance by the Church or Pastor.
18. Enter the amount the Pastor has elected as a contribution for dependent care, which are traditionally day care expenses. You must have a written salary reduction agreement (per IRS Code Section 125). A qualified cafeteria plan normally requires third party administration and must have necessary written documents in place to be an IRS qualified plan including the filing of form 5500 with the IRS unless participating in the Conference program (currently administered by AFLAC).
19. **Total for W-2: TAXABLE CASH SALARY:** Box 1 on pastor's W-2: Line 4 plus line 11 (if applicable) minus lines 15, 16, & 17 as applicable.

**NOTE: NON-TAXABLE CASH SALARY:** Equal to Housing Allowance Resolution amount (Line 15). This should be listed in Box 14 (Other) of the W-2. It is the responsibility of the pastor to report any unspent housing allowance amts. as excess housing income on his or her annual income tax return Form 1040 -Line 21.

**CASH SALARY:** Equal to total of Taxable and Non-Taxable cash salaries. This amount divided by pay periods should be equal net paycheck.