

2021 CLERGY COMPENSATION FORM

Pastor Name	Status	Check One Full-Time ¾-Time ½-Time ¼-Time
Church/Parish	Effective Date	

Breakdown of how Parish Expenses are shared among Churches				
Percent:	%	%	%	%
Church Name:				

SECTION I: INCOME	
<i>Instructions: The Minimum Base Salary for a full-time clergy is: Full Connection - \$44,476; Less than Full Connection - \$42,423. Designated Housing Exclusion does not affect church financially but can reduce pastor's taxable income.</i>	
	2021
A. Base Salary	_____
B. Other (e.g. social security or health ins. allowance)	+ _____
Describe:	
C. Total Compensation (Add lines A and B)	= _____
D. Designated Housing Exclusion	_____

SECTION II: SALARY REDUCTIONS	
<i>Instructions: These amounts are subtracted from the pastor's paycheck and remitted to the Dakotas Conference. Lines A, B, C, and D will also reduce the pastor's taxable income as reported in Box 1 of the W-2.</i>	
	2021
Health Insurance	
A. HealthFlex Pastor's Share (Fund 20/21).....	_____
B. Medical Reimbursement Account (Fund 25/26).....	_____
C. Dependent Care Account (Fund 30/31).....	_____
Pastor's Contribution to UMPIP	
D. Before-Tax (Tax Deferred) (Fund 35/36)	_____
E. After-Tax (Taxable) (Fund 40/41)	_____
F. ROTH (Taxable) (Fund 45/46)	_____

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SECTION III: HOUSING	
<i>Instructions: Cash Housing Allowance is determined by the church, usually in consultation with pastor and/or district superintendent. It can be paid out either with the pay check or in a separate check.</i>	
A. Is a Parsonage provided? (yes or no).....	_____
	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">2021</div>
B. Cash Housing Allowance (when no parsonage is provided)	_____

SECTION IV: LOCAL PARISH EXPENSES	
<i>Instructions: Lines A & B are billed by the Dakotas Conference. For full-time clergy couples, the HealthFlex Direct Bill is split evenly between them. Mileage is reimbursable at the IRS rate. Commuting is not reimbursable.</i>	
	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">2021</div>
A. Pension Direct Bill (Fund 3; Calculation below)	_____
B. HealthFlex Direct Bill (Fund 4; \$14,254 for 2021)	+ _____
C. Accountable Reimbursement Plan:	
1. Travel	+ _____
2. Continuing Education	+ _____
3. Other Reimbursed Expenses	+ _____
D. Other Expenses Paid by Parish	+ _____
Describe:	
E. Total Expenses Paid by Parish (Add lines A – D)	= _____

<i>How to calculate the Pension Direct Bill</i>						
Online Calculator: www.dakotasumc.org → Finance & Admin → Finance → Finance Forms → Pension Direct Bill Calculator						
_____	+	_____	+	_____	+	_____
CRSP-DB	UMPIP	CPP	CRSP-DC	Pension Direct Bill		
	CRSP-DB	UMPIP	CPP*	CRSP-DC	Parsonage	No Parsonage
Full-Time	5,896	2,226	Same as CRSP-DC	Total Compensation <i>(Section I; Line C)</i>		
¾-Time	4,422	1,670	Same as CRSP-DC	Housing <i>(Section III)</i>	x 125%	+
½-Time	2,948	1,113	0	Pension Compensation	=	=
				Round to Nearest \$	x 3%	x 3%
				CRSP-DC*	=	=

* The pastor's 3% contribution for UMPIP in Section II; Lines D, E and/or F.