

2018 CLERGY COMPENSATION WORKSHEET

DIRECTIONS for setting pastor compensation package:

- 1) SPRC or PPRC makes recommendation to Admin Council (or equivalent) and notifies Finance Committee. This worksheet should help in making that recommendation.
- 2) Admin Council makes recommendation to Charge Conference.
- 3) Charge Conference sets pastor compensation package.
- 4) Church submits online at www.surveymonkey.com/r/2018ClergyCompForm
- 5) Dakotas Conference will send church/parish treasurer a finalized Clergy Compensation Form in December after open enrollment for health insurance plan.

Contact the Finance & Benefits Offices at 605-996-6552 if you need help.

Pastor Name	Status	Check One <input type="checkbox"/> Full-Time <input type="checkbox"/> ¾-Time <input type="checkbox"/> ½-Time <input type="checkbox"/> ¼-Time
Church/Parish	Effective Date	

SECTION I: INCOME

Instructions: The Minimum Base Salary for a full-time clergy is: Full Connection - \$41,350; Less than Full Connection - \$39,442. Designated Housing Exclusion does not affect church financially but can reduce pastor's taxable income.

	2017	2018
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

Instructions: Pastors in the UM pension plan must make a 1% contribution to their UMPIP to receive full pension credit. By default, eligible pastors are automatically enrolled to contribute 3% (see calculation table on next page). Enter either a percentage or an annual amount if the pastor wants to contribute a different amount.

<u>Pastor's Contribution to UMPIP</u>	2017	2018
D. Before-Tax (Tax Deferred)	_____	_____
E. After-Tax (Taxable)	_____	_____
F. ROTH (Taxable)	_____	_____

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SECTION III: HOUSING

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.

A. Is a Parsonage provided? (yes or no)..... _____

2017

2018

B. Cash Housing Allowance (when no parsonage is provided) _____

SECTION IV: LOCAL PARISH EXPENSES

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.

2017

2018

A. Pension Direct Bill (Fund 3; Calculation below) _____

B. HealthFlex Direct Bill (Fund 4; \$11,867 for 2018) + _____

C. Accountable Reimbursement Plan + _____

D. Other Expenses Paid by Parish + _____

Describe:

E. Total Expenses Paid by Parish (Add lines A – D) = _____

How to calculate the Pension Direct Bill

Online Calculator: www.dakotasumc.org → Resources → Forms → Pension Direct Bill Calculator (about 10th form down)

_____	+	_____	+	_____	+	_____	=	_____
CRSP-DB		UMPIP		CPP		CRSP-DC		Pension Direct Bill
		CRSP-DB	UMPIP	CPP*		CRSP-DC	Parsonage	No Parsonage
Full-Time		6,079	2,106	Same as CRSP-DC		Total Compensation <i>(Section I; Line C)</i>		
¾-Time		4,559	0	Same as CRSP-DC		Housing <i>(Section III)</i>	x 125%	+
½-Time		3,040	0	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.