

2019 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.dakotasumc.org/resources/forms/92
- 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 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 - \$42,923; Less than Full Connection - \$40,942. Designated Housing Exclusion does not affect church financially but can reduce pastor's taxable income.</i>		
	2018	2019
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: The pastor determines the amounts to be withheld from their salary for pension and/or health insurance during Open Enrollment (Oct 31 – Nov 15). In December, a finalized Clergy Compensation Form will be sent to the pastor and church/parish showing these amounts.</i>

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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)..... _____

2018

2019

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

SECTION IV: BENEFITS & REIMBURSEMENTS

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.

2018

2019

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

B. HealthFlex Direct Bill (Fund 4; \$14,175 for 2019) + _____

C. Accountable Reimbursement Plan:

1. Travel + _____

2. Continuing Education + _____

3. Other Reimbursed Expenses + _____

D. Other Expenses Paid by Parish + _____

Describe:

E. Total Benefits & Reimbursements (Add lines A – D) = _____

How to calculate the Pension Direct Bill

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*
Full-Time	5,814	2,141	Same as CRSP-DC
¾-Time	4,361	0	Same as CRSP-DC
½-Time	2,907	0	0

	CRSP-DC	Parsonage	No Parsonage
Total Compensation <i>(Section I; Line C)</i>			
Housing <i>(Section III)</i>	x	125%	+
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.