

Date Effective: _____	2007 Pastor's Support Worksheet HOLSTON CONFERENCE (Important instructions on back)	District: _____
Pastor: (First) _____ (Last) _____	Social Security #: _____	DM PM PE FE OE OF AF AM OA FL PL SP RM RP RA RL SY Indicate if Less than Full-Time: 3/4 1/2 1/4 Education: MDiv Seminary College
Church Names (Specify Location, example: First UMC, Servantsville)		
Church A _____	Church C _____	Church E _____
Church B _____	Church D _____	Church F _____

BASE COMPENSATION (TAXABLE)								
	A	B	C	D	E	F		TOTAL
1. Local Church Salary (Gross - see instructions)							1.	
2. Conference Salary Supplement							2.	
3. Other Benefits Paid To/For the Pastor:								
a. Pastor's Personal Share (40%) of								
BC/BS Health Premiums \$								
b. Utilities \$								
c. Social Security \$								
d. Bonus/gifts \$								
e. Other (identify) \$								
Total Lines 3a - 3e \$							3.	
4. Total of lines 1-3 (Minimum Salary Levels)							4.	

REIMBURSABLE EXPENSES (NON-TAXABLE)								
5. Pastor's Continuing Education							5.	
6. Pastor's Annual Conf. Expense							6.	
7. Other Vouchered Travel and Professional Expense							7.	
8. Total of lines 5-7							8.	

BASE COMPENSATION and REIMBURSABLE EXPENSES								
9. TOTAL (Add lines 4 plus 8)							9.	

HOUSING COMPENSATION								
10. Parsonage (multiply line 4 by 25%) OR							10.	
11. Cash Housing Allowance (Only if no parsonage)							11.	

PERSONAL INVESTMENT PLAN (UMPIP) & DEATH/DISABILITY (CPP)								
12. Pension Plan Comp: line 4 plus line 10 OR 11. This must be greater or equal to \$30,901 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.	

INFORMATION FOR PAYROLL AND ACCOUNTING								
15. Housing Allowance Resolution (approved)							15.	
16. Salary Reduction Account(s) (IRC 403(b),etc.)							16.	
17. Salary Reduction Agreement(s) (IRC 125)							17.	
18. Total for W-2: Line 4 plus line 11 minus 15,16,& 17							18.	

SIGNATURES: We accept the above figures to be correct:

Pastor: _____	Date: _____
Charge PPR Chair: _____	Date: _____
_____	Date: _____
_____	Date: _____
_____	Date: _____
Church Council Chair: _____	Date: _____
Church Treasurer: _____	Date: _____
District Superintendent: _____	Date: _____

Worksheet should be completed by PPR Chair and Pastor
Distribute finished copies: District Superintendent, Pastor, PPR Chair(s), Church Treasurer(s), Church Council Chair
(District Superintendent forwards copy to Johnson City Satellite Office: ATTN: Kathy Parker)

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 **GROSS** salary. Gross salary is before reductions are made for the pastor's personal UMPIP investment and/or personal share of insurance premiums (40%) and medical spending amounts. Add 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 (40%) of Blue Cross/Blue Shield premiums is paid by the church in addition to Gross salary. They are 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 2007.**

FE-MDiv	\$35,006	FL (MDiv)	\$30,607	PM Seminary	\$25,281
PM-MDiv	\$33,011	AM AF OA	\$31,698	SP Seminary	\$24,077
FE EP OE OF	\$32,717	FL (Completed Studies)	\$29,796	SP College	\$20,924
PM PE	\$32,134	FL (Beginning)	\$25,831	SP @dependant	
				child supple	\$600
5. **Amount paid** by church for pastor's continuing education. Must be voucher, 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 voucher, 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 2007 Conference Average Compensation (\$51,501). **The minimum amount for 2007 is \$30,901.** 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.**
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.*
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. **Salary Reduction Accounts:** Includes personal UMPIP investment found in GROSS salary (Line 1). Pre-approved plans which withhold from pastor's salary and contribute to a 403(b) tax deferred pension account and/or other qualified plans on behalf of the pastor. It is NOT reported as taxable income, but to qualify there MUST BE A SALARY REDUCTION AGREEMENT AND BILLING FORM ON FILE.
17. **Would include amounts in Gross Salary (Line 1) for Health Care Flexible Spending Plan or Premium Reduction Plan, etc., made with a written salary reduction agreement** (per IRS Code Section 125). Normally requires third party administration and must have necessary written documents in place to be an IRS qualified plan.
18. **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.