

CLERGY COMPENSATION AND EXPENSES WORKSHEET

Church: _____ Number: _____ Charge _____
 District: _____ North Georgia Annual Conference, UMC
 Effective Date: ____/____/____

Name: _____

I. BASE COMPENSATION

- 1. Gross Base salary paid by local church (1) \$ _____
 (A) MCSD & FSA _____/Month _____/Year
 (B) UMPIP _____/Month _____/Year
- 2. Other cash compensation (e.g., bonus, gifts, SS payments, etc.) (2) \$ _____
- 3. Amount from equitable compensation or church development supplement (3) \$ _____

Ignore 1A & 1B when totaling lines 1-3 they are for Treasurer use only

TOTAL I. (Add lines 1-3) \$ _____

II. UTILITIES AND OTHER PARSONAGE-RELATED ALLOWANCES PAID TO OR FOR THE PASTOR

- 4. Utilities allowance paid to/for the pastor (4) \$ _____
- 5. Furnishings and/or Personal Maintenance allowance (5) \$ _____

TOTAL II. (Add lines 4-5) ** \$ _____

Total Compensation Subject to Minimum Salary Guidelines

(Page 30, 2008 Annual Conference Journal) TOTAL I & II \$ _____

III. HOUSING ALLOWANCE (excludable income)

- 6. Housing allowance paid to pastor in lieu of parsonage ** (6) \$ _____

IV. MAXIMUM AMOUNT OF REIMBURSABLE EXPENSES BUDGETED BY LOCAL CHURCH FOR PASTOR

- 7. Vouched (Receipt Based) travel / transportation expenses (7) \$ _____
 to be paid by the local church
- 8. Education expenses (Receipt Based) including books & publications (8) \$ _____
- 9. Other business and professional expenses (Receipt Based) (9) \$ _____

TOTAL IV. (Add lines 7-9) * \$ _____**

DO NOT TOTAL AREAS I-IV

IF THE CHURCH DOES NOT UTILIZE AN ACCOUNTABLE REIMBURSEMENT PLAN, USE THE SPACE BELOW TO INDICATE ALLOWANCES PAID.

V. NON-VOUCHED ALLOWANCES (taxable income)

- 10. Travel (auto) allowance (10) \$ _____
- 11. Education allowance (11) \$ _____
- 12. Other Non-cash Compensation (12) \$ _____
- 13. Other Allowances (13) \$ _____

TOTAL V. (Add lines 10-13)** \$ _____**

We have checked the above figures and agree that they are correct to the best of our ability.

Pastor	Date	Chair, SPR Committee or Finance Committee or Equivalent	Date
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Explanatory Notes:

- Gross Base Salary – excludes Housing Allowance and Furnishings/Utilities/Maintenance Allowance
- MCSD – Mandatory Clergy Salary Deduction.....FSA – Flexible Spending Account (Medical)
- UMPIP – UM Personal Investment Program – Clergy person’s voluntary contribution to the pension plan
- ** Expended amounts are **excludable** from federal income taxes (Section 107 - Internal Revenue Code).
- *** **Non-taxable** if an accountable reimbursement plan has been properly adopted by the church and pastor satisfies the IRS requirements for substantiating claims.
- **** Payment made to pastor without requiring any substantiation of actual expenses.