

# 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 34, 2009 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 to be paid by the local church (7) \$ \_\_\_\_\_
- 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.