

EXAMPLE 1: With Accountable Reimbursement Plan; Parsonage provided

CLERGY COMPENSATION AND EXPENSES WORKSHEET

Church: America UMC Number: 4555 Charge _____

District: _____ North Georgia Annual Conference, UMC

Effective Date: ____/____/____

Name: John Doe

I. BASE COMPENSATION

- 1. Gross Base salary paid by local church (1) \$ 29,000
 - (A) MCSD & FSA 150/Month _____/Year
 - (B) PIP 200/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) \$ 29,000

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

- 4. Utilities allowance paid to/for the pastor (4) \$ 3,000
- 5. Furnishings and/or Personal Maintenance allowance (5) \$ 1,000

TOTAL II. (Add lines 4-5) ** \$ 4,000

Total Compensation Subject to Minimum Salary Guidelines

(Page 33, 2010 Annual Conference Journal) TOTAL I & II \$ 33,000

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) \$ 3,000
to be paid by the local church
- 8. Education expenses (Receipt Based) including books & publications (8) \$ 600
- 9. Other business and professional expenses (Receipt Based) (9) \$ 400

TOTAL IV. (Add lines 7-9) * \$ 4,000**

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)** \$ _____**

EXAMPLE 2: With Accountable Reimbursement Plan; Housing Allowance

CLERGY COMPENSATION AND EXPENSES WORKSHEET

Church: America UMC Number: 4555 Charge _____

District: _____ North Georgia Annual Conference, UMC

Effective Date: ____/____/____

Name: John Doe

I. BASE COMPENSATION

- 1. Gross Base salary paid by local church (1) \$ 29,000
 - (A) MCSD & FSA 150/Month _____/Year
 - (B) PIP 200/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) \$ 29,000

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

- 4. Utilities allowance paid to/for the pastor (4) \$ 3,000
- 5. Furnishings and/or Personal Maintenance allowance (5) \$ 1,000

TOTAL II. (Add lines 4-5) ** \$ 4,000

Total Compensation Subject to Minimum Salary Guidelines

(Page 33, 2010 Annual Conference Journal) TOTAL I & II \$ 33,000

III. HOUSING ALLOWANCE (excludable income)

- 6. Housing allowance paid to pastor in lieu of parsonage * (6) \$ 17,100

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

- 7. Vouched (Receipt Based) travel / transportation expenses (7) \$ 3,000
to be paid by the local church
- 8. Education expenses (Receipt Based) including books & publications (8) \$ 600
- 9. Other business and professional expenses (Receipt Based) (9) \$ 400

TOTAL IV. (Add lines 7-9) * \$ 4,000**

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)** \$ _____**

EXAMPLE 3: With Accountable Reimbursement Plan; Parsonage provided; Gift to Pastor

CLERGY COMPENSATION AND EXPENSES WORKSHEET

Church: America UMC Number: 4555 Charge _____

District: _____ North Georgia Annual Conference, UMC

Effective Date: ___/___/___

Name: John Doe

I. BASE COMPENSATION

- 1. Gross Base salary paid by local church (1) \$ 50,000
 - (A) MCSD & FSA 200 /Month _____/Year
 - (B) PIP 150 /Month _____/Year
- 2. Other cash compensation (e.g., bonus, gifts, SS payments, etc.) (2) \$ 1,000
- 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) \$ 51,000

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

- 4. Utilities allowance paid to/for the pastor (4) \$ 4,000
- 5. Furnishings and/or Personal Maintenance allowance (5) \$ 1,000

TOTAL II. (Add lines 4-5) ** \$ 5,000

Total Compensation Subject to Minimum Salary Guidelines

(Page 33, 2010 Annual Conference Journal) TOTAL I & II \$ 56,000

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) \$ 5,000
to be paid by the local church
- 8. Education expenses (Receipt Based) including books & publications (8) \$ 1,000
- 9. Other business and professional expenses (Receipt Based) (9) \$ 500

TOTAL IV. (Add lines 7-9) * \$ 6,500**

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)** \$ _____**

EXAMPLE 4: With Non-Accountable Reimbursement Plan; Housing Allowance

CLERGY COMPENSATION AND EXPENSES WORKSHEET

Church: America UMC Number: 4555 Charge _____

District: _____ North Georgia Annual Conference, UMC

Effective Date: ____/____/____

Name: John Doe

I. BASE COMPENSATION

- 1. Gross Base salary paid by local church (1) \$ 50,000
 - (A) MCSD & FSA 200 /Month _____/Year
 - (B) PIP 150 /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) \$ 50,000

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

- 4. Utilities allowance paid to/for the pastor (4) \$ 4,000
- 5. Furnishings and/or Personal Maintenance allowance (5) \$ 1,000

TOTAL II. (Add lines 4-5) ** \$ 5,000

Total Compensation Subject to Minimum Salary Guidelines

(Page 33, 2010 Annual Conference Journal) TOTAL I & II \$ 55,000

III. HOUSING ALLOWANCE (excludable income)

- 6. Housing allowance paid to pastor in lieu of parsonage * (6) \$ 17,100

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)** \$ _____**