

\_\_\_\_\_ United Methodist Church  
 \_\_\_\_\_, Nebraska  
 \_\_\_\_\_ District

## Pastoral Compensation Worksheet ~ 2012

### Section A - To be completed by the S/PPRC

Sections A & B are to be completed and received by the District Office at least 10 working days prior to Church Conference in order to be entered into the compensation program by the District Administrative Assistant.

Pastor's Name \_\_\_\_\_ Date of Conference \_\_\_\_\_

Pastor's Status (e.g.. FE, FL, AM, PL, LM, as designated in Section 11: Appointments, 2011 Annual Conference Journal) \_\_\_\_\_

Pastor is serving (full-time or part-time, in quarter increments – 100, 75, 50, 25, less than 25%) \_\_\_\_\_ %

**2012 Minimum Compensation Support Schedule:**

|  |           |
|--|-----------|
| Licensed Local Pastor (FL)                                       | \$ 35,523 |
| Associate Member (AM)  | \$ 37,749 |
| Provisional Member w/o M.Div.(PE) or M.Div. w/o Conf. Membership | \$ 39,419 |
| Full Member (FE) or Provisional Member with M.Div. (PE)          | \$ 41,633 |

Plus \$100 per year of full-time service in the Nebraska Conference, to a maximum of 15 years.

*These minimums equal Gross Salary + Travel over \$5,550 + Continuing Education over \$400 + Other Professional Reimbursement*

**INSERT THE APPLICABLE COMPENSATION PERCENTAGE PAID BY EACH CHURCH ON THE CHARGE.** Please double-check for variances in how items are shared. If all columns are the same, complete the "Salary" column and draw a line through the rest of the row.

| Church  | Salary | Health Flex | Pension (CRSP-CPP/R) | Other Church-Paid Benefits/ Ins | Travel | Cont. Ed. | Prof. Reimb. | Housing Allowance | Parsonage Maintenance |
|---|--------|-------------|----------------------|---------------------------------|--------|-----------|--------------|-------------------|-----------------------|
|   | %      | %           | %                    | %                               | %      | %         | %            | %                 | %                     |
|   | %      | %           | %                    | %                               | %      | %         | %            | %                 | %                     |
|   | %      | %           | %                    | %                               | %      | %         | %            | %                 | %                     |
|   | %      | %           | %                    | %                               | %      | %         | %            | %                 | %                     |
|   | %      | %           | %                    | %                               | %      | %         | %            | %                 | %                     |
| <b>Percentage Totals</b><br>(Should total 100%) | %      | %           | %                    | %                               | %      | %         | %            | %                 | %                     |

Mission Aid and/or Equitable Compensation Grant (if applicable) \$ \_\_\_\_\_  
 Describe: \_\_\_\_\_

Total Budgeted for Parsonage Maintenance (if applicable) \$ \_\_\_\_\_

\*\*\*\*\*

1. Gross Salary (total salary before any reductions or exclusions) \$ \_\_\_\_\_

2. Mileage (minimum is \$5,550 as of July 2011+) \$ \_\_\_\_\_

**Indicate one:** \_\_\_\_\_ a. Reimbursed, Cap \_\_\_\_\_ b. Reimbursed, Estimate \_\_\_\_\_ c. Fixed monthly rate

*+Note: This figure is subject to change when the 2012 mileage rate is set by the IRS.*

**Items 3 and 4 are accountable reimbursements to be negotiated with the pastor**

3. Continuing Education (minimum \$400) \$ \_\_\_\_\_

4. Professional Expense Reimbursement \$ \_\_\_\_\_

5. Housing Allowance (If NO parsonage) \$ \_\_\_\_\_

6. \*Utility Allowance – if paid directly by the church to the utility company (This is NOT Housing Exclusion) \$ \_\_\_\_\_

*\*This amount must be included in the Gross Salary (Section A, Figure 1; Section B, Figure 3).*

7. Health Insurance
- a. HealthFlex: Total premium \$17,556 Church's responsibility (85%) \$ 14,923  
*(Retired clergy, part-time clergy and CLMs are not eligible for the Conference health care plan.)*
- b. \*Additional HealthFlex payment from Local Church \$ \_\_\_\_\_  
*(If the church chooses to contribute more than 85%)*
- c. Other Denomination Health Insurance (if applicable) Church's responsibility \$ \_\_\_\_\_
- d. \*Other Church-paid Health Insurance  
*(e.g. retired HealthFlex or Medicare Supplemental, dental, or student pastor's health insurance)*
- i. Describe: \_\_\_\_\_ \$ \_\_\_\_\_  
 Indicate if this will be deducted: Pre-tax \_\_\_\_\_ OR After tax \_\_\_\_\_
- ii. Describe: \_\_\_\_\_ \$ \_\_\_\_\_  
 Indicate if this will be deducted: Pre-tax \_\_\_\_\_ OR After tax \_\_\_\_\_

8. Pension Contributions  
***Skip Section 8 for retired clergy, CLMs, and others not eligible to receive United Methodist pension.***

- a. United Methodist Pension Plan Formula: Select according to your pastor's mileage and housing.

Fixed monthly travel payments are discouraged; such payments must be added to the Gross Salary (Fig.1) for the Total Pension Compensation calculation. Fixed Travel is taxable income for the pastor.

- i. For pastors in parsonages the formula is:  
 Gross Salary (Fig.1) + (25% of Pastor's Gross Salary) = Total Pension Compensation  
 \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_
- ii. For pastors with cash housing allowance the formula is:  
 Gross Salary (Fig.1) + (Cash Housing Allowance) = Total Pension Compensation  
 \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_
- iii. For pastors with NO parsonage, NO cash housing allowance the formula is:  
 Gross Salary (Fig.1) = Total Pension Compensation  
 \_\_\_\_\_ = \_\_\_\_\_
- b. Church Contributions
- i. CRSP-DB (Clergy Retirement Security Program-Defined Benefit):  
 Insert the LESSER of 10.9763% of the Total Pension Compensation (Fig. 8a)  
 OR \$10,337 (plan limit). \$ \_\_\_\_\_
- ii. CRSP-DC (Clergy Retirement Security Program-Defined Contribution):  
 3% of the Total Pension Compensation (Fig. 8a) \$ \_\_\_\_\_
- iii. CPP/R (Comprehensive Protection Plan):  
 (Only full-time active pastors who receive at least 60% of CAC are eligible for CPP/R)  
 Insert the LESSER of 3% of the Total Pension Compensation (Fig. 8a) OR \$3,767. \$ \_\_\_\_\_
- Total Church Contribution to CRSP & CPP/R (i + ii + iii) \$ \_\_\_\_\_

9. Pension – Other Denomination (if applicable) Church's responsibility \$ \_\_\_\_\_  
*(This should not include the pastor's contribution to pension)*
10. \*Other Church-Paid Benefits (e.g. disability insurance, memberships, etc.):
- a. Describe: \_\_\_\_\_ \$ \_\_\_\_\_  
 Indicate if this will be deducted: Pre-tax \_\_\_\_\_ OR After tax \_\_\_\_\_
- b. Describe: \_\_\_\_\_ \$ \_\_\_\_\_  
 Indicate if this will be deducted: Pre-tax \_\_\_\_\_ OR After tax \_\_\_\_\_

\*This amount must be included in the Gross Salary (Section A, Figure 1; Section B, Figure 3).

|       |                         |
|-------|-------------------------|
| _____ | United Methodist Church |
| _____ | , Nebraska              |
| _____ | District                |

## Pastoral Compensation Input Sheet ~ 2012

### Section B - To be completed by the Pastor

Sections A & B are to be completed and received by the District Office at least 10 working days prior to Church Conference in order to be entered into the compensation program by the District Administrative Assistant.

1. Pastor's Name \_\_\_\_\_ Is Pastor Part of a Clergy Couple? \_\_\_\_\_
2. Date of Conference \_\_\_\_\_

#### Compensation Package – Pastoral Selections

3. Gross Salary (as set by the S/PPRC, Section A, Figure 1) \$ \_\_\_\_\_
4. Salary Adjustment Items
- a. \*Voluntary Federal Income Tax Withholding \$ \_\_\_\_\_
- b. \*Other allowable reductions in salary Describe: \_\_\_\_\_ \$ \_\_\_\_\_  
*(e.g. garnishment, AFLAC, dental, retired HealthFlex, MediGap, student/part-time pastor health ins, etc.)*  
**Is this deducted BEFORE \_\_\_\_\_ or AFTER \_\_\_\_\_ tax?**
5. Health Items
- a. \*Pastor's United Methodist HealthFlex Premium Contribution (15%) \$ 2,633
- b. \*Pastor's Other Denomination Health Premium Contribution \$ \_\_\_\_\_
- c. HealthFlex premium contribution adjustment for clergy couple (indicate %)  
*(Clergy couples pay the HealthFlex premium contribution only once. The couple may choose how to split this between them, e.g. 50/50, 100/0.)* \$ \_\_\_\_\_
- d. \*HealthFlex Medical Reimbursement Account election \$ \_\_\_\_\_
- e. \*HealthFlex Dependent Care Account \$ \_\_\_\_\_
6. Professional Expense Items (Use Figures from Section A.2, A.3 & A.4)
- a. Mileage (minimum is \$5,550 as of July 2011+): \$ \_\_\_\_\_  
**Indicate one:** \_\_\_\_\_ a. Reimbursed, Cap \_\_\_\_\_ b. Reimbursed, Estimate \_\_\_\_\_ c. Fixed monthly rate  
*+Note: This figure is subject to change when the 2012 mileage rate is set by the IRS.*
- b. Continuing Education (minimum \$400) \$ \_\_\_\_\_
- c. Other Professional Reimbursement Expenses from Church \$ \_\_\_\_\_
7. Personal Investment Plan
- a. \*UMPIP
- i. \*UMPIP contribution, Before Tax \$ \_\_\_\_\_
- ii. \*UMPIP contribution, After Tax \$ \_\_\_\_\_
- b. \*Other Denomination
- i. \*Contribution, Before Tax \$ \_\_\_\_\_
- ii. \*Contribution, After Tax \$ \_\_\_\_\_
8. Housing
- a. \*Housing Exclusion (MUST be included in Gross Salary) - **For IRS Purposes** \$ \_\_\_\_\_
- b. \*Utilities paid by the Church \$ \_\_\_\_\_  
*(If paid to the pastor as an allowance, must be included in the Gross Salary.)*

The Nebraska Annual Conference is not engaged in providing legal or accounting services.  
The service of a competent professional should be sought for legal and tax advice.

\*This amount must be included in the Gross Salary (Section A, Figure 1; Section B, Figure 3).