



2012 Church / Pastor Compensation Report

Part 1 -- General Information

Please complete a worksheet for each pastor under episcopal appointment to the church or charge. If the pastor is appointed to a charge with more than one church, then each church must complete a form, and the District Superintendent is responsible for completing a form for the charge as a whole.

Church _____ District _____

Pastor _____ Church # _____

Use annualized figures, even if report is for a partial year.

If this form is for a partial year, check here and record period for which compensation is effective. Calendar Year _____

Part 2 -- Compensation Information

Base Compensation

1. Salary paid by church. Include items that are pre-tax exclusions determined by the pastors, and reported on lines A - D below. Items A - D are the discretion of the pastor. The Charge Conference does not need to adopt them.

This form is a reporting tool. Pastor must complete the proper enrollment / documentation forms for pre-tax elections.	
Pastor's Elections	A. Pre-tax contributions made to Personal Investment Plan or other 403 (b) plan (pursuant to section 403(b) of the Internal Revenue Code.) Enrollment form required for any changes. _____
	B. Pre-Tax contribution made through the Flexible Benefit Plan to cover \$12 for pastor and the dependent Health Benefit Expenses the Church elects not to pay as a benefit. _____
	C. Pre-tax salary reduction to fund medical reimbursement benefits through the Conference Flexible Benefit Plan. Enrollment form must be sent to the Conference Office each year. _____
	D. Pre-tax salary reduction to fund dependent care benefits through the Conference Flexible Benefit Plan. Enrollment form must be sent to the Conference Office each year. _____
	E. TOTAL of Pastor's Elections reported in A - D above. _____

F. Salary lowered by Pastor's Elections reported in A - D above. (Line 1 minus Line E) _____

2. Utilities or other Housing Exclusion under section 107 of the IRS Code _____

3 Total Compensation - See Minimum Figures on back of form **(Total of Lines 1 + 2)**

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Part 3 - Benefit Information

4 Parsonage (Check here if a parsonage is provided to the pastor)

5 Housing Allowance paid to pastor instead of parsonage under section 107 of the IRS code. _____

6 Health Benefit Expense Paid Directly by the Church - Pastor's Individual Coverage _____

7 Health Benefit Expense Paid Directly by the Church - Dependent Coverage (note: this amount will be changed by the conference office to reflect changes in the health insurance premium adopted after the charge conference) _____

Part 4 -- Additional Pastoral Support

8 Accountable Reimbursement Plan (see back of page and instructions) _____

9 Other Reimbursement of Professional Expenses _____

Compensation Support being Requested from the Annual Conference or the District

10 Equitable Compensation or support being requested from either the annual conference or district. An application for funding must be submitted to the Conference Office each year. **Do not include this amount in Line 1.** _____

Part 5 -- Signatures

Signature of pastor _____ Date _____

Signature of staff pastor-parish relation committee chairperson _____ Date _____

Signature of church treasurer _____ Date _____

Signature of district superintendent _____ Date _____

Worksheet for Accountable Reimbursement Plan

➤	Travel expense at standard federal mileage rate; parking and tolls	_____
➤	Office supplies and postage	_____
➤	Office equipment, computer and software	_____
➤	Books, subscriptions and periodicals such as journals	_____
➤	Professional dues	_____
➤	Religious materials, vestments and business gifts	_____
➤	Continuing education and seminars	_____
➤	Entertainment required for church business	_____
➤	Travel fares, lodging, and meals while on business for the Church (including Annual Conference)	_____
➤	Mobile telephone.	_____
➤	Other business expenses (as approved by the Committee on Staff Parish Relations and/or Committee on Finance)	_____
	Total	_____

Reporting Compensation on the Form W-2

Line # on Compensation Sheet	Box number on W-2	Line # on Compensation Sheet	Box number on W-2
1	Do Not Report on W-2	3	Do Not Report on W-2
A	Box 12 Code E	4	Do Not Report on W-2. <i>(An option is to report in Box 14)</i>
B	Do Not Report on W-2	5	Do Not Report on W-2. <i>(An option is to report in Box 14)</i>
C	Do Not Report on W-2	6	Do Not Report on W-2
D	Box 10	7	Do Not Report on W-2
E	Do Not Report on W-2	8	Do Not Report on W-2
F	Box 1	9	Do Not Report on W-2
2	Do Not Report on W-2. <i>(An option is to report in Box 14)</i>	10	Do Not Report on W-2. <i>Will be reported by Conference or District</i>

To Calculate CRSP (Clergy Retirement Security Plan)/CPP (Comprehensive Protection Plan) For Church Budget

With Parsonage	With Housing Allowance
Line 3 Total Compensation <u>A</u>	Line 3 Total Compensation <u>A</u>
X 25% for parsonage <u>B</u>	Line 5 (Housing Allowance) <u>B</u>
Compensation for CRSP and CPP Calculation (A + B) <u>C</u>	Compensation for CRSP and CPP Calculation (A + B) <u>C</u>
CRSP Calculation = (C) X 9% <u>D</u>	CRSP Calculation = (C) X 9% <u>D</u>
PLUS \$2,400 (If P/T, F/T equivalency) <u>E</u>	PLUS \$2,400 (If P/T, F/T equivalency) <u>E</u>
CRSP for Church Budget = (D + E) <u>F</u>	CRSP for Church Budget = (D + E) <u>F</u>
CPP = (C) X 3% (Limited to 200% of DAC) <u>G</u>	CPP = (C) X 3% (Limited to 200% of DAC) <u>G</u>
(P/T Elders and Deacons eligible for CPP. Contact Conference Office for details.)	(P/T Elders and Deacons eligible for CPP. Contact Conference Office for details.)

2012 DAC: \$62,781 - CPP maximum contribution: \$3,767

2012 Minimum Compensation Figures

Full or Probationary Members	\$38,150	Total Compensation reported on Line 3 for a pastor appointed to F/T service must be at least the 2012 Minimum Compensation Figure plus bonus for years of service plus \$200 for the second church served and \$100 for every other church served.
Associate Members	\$35,500	
Approved Local Pastor or Other Denomination	\$32,700	

Chart Showing Bonus for Years of Service Completed

Year	Amount		Year	Amount
1	\$0		11	\$750
2	\$75		12	\$825
3	\$150		13	\$900
4	\$225		14	\$975
5	\$300		15	\$1,050
6	\$375		16	\$1,125
7	\$450		17	\$1,200
8	\$525		18	\$1,275
9	\$600		19	\$1,350
10	\$675		20 or more	\$1,425