

2020 PASTOR'S COMPENSATION AND OTHER BENEFITS

Step 1	Enter the Pastor's name:	
Step 2	Enter Charge name:	
Step 3	Enter the District Name:	
Step 4	Enter Conference Membership:	
Step 5	Enter % of THIS Appointment:	

Step 6: Enter the Approved Cash Compensation for 2020 as follows:

ARE YOU PROVIDED A PARSONAGE?

(Indicate Yes if parsonage is provided, unless Housing Allowance is provided)

- Yes (Housing Allowance not applicable)
- No (Parsonage Amount not applicable)

CASH SALARY

Include:

Enter total here:

1. Cash salary approved at charge conference,
2. Before Tax Salary Reduction paid to Wespath or other institutions
3. After-Tax contributions paid to Wespath or other institutions
4. Equitable Compensation salary for the pastor paid by the Conference
5. Parsonage Exclusion (include: Pre-tax dollars for furniture or for any parsonage-related expenses paid to the pastor. (This Allowance is paid to the pastor and does not require the pastor to provide supporting documentation to the church. It is considered tax free for federal income tax.)

PARSONAGE EXCLUSION

Enter total here:

(Report PARSONAGE EXCLUSION in W-2 Box 14)

OTHER CASH ALLOWANCE

Enter total here:

Include: Other cash allowances paid to the Pastor which do not require supporting documentation. (DO NOT include Parsonage Exclusion or Housing Allowances) If the church pays extra for Social Security, this may be entered here. This can include salary paid for additional health care cost.

BASE COMPENSATION

Sub-Total:

Base Compensation must be at or above Minimum Salary. For Minimum Salary Guidelines, **see page 4.**

HOUSING ALLOWANCE

Enter total here:

Included only if parsonage is **NOT** provided.

For Q&A and sample resolutions, visit: <http://bit.ly/housing-allowance>

PARSONAGE

BASE COMPENSATION x 0.25 =

Amount:

Parsonage for benefit purposes is equal to 25% of base compensation.

TOTAL COMPENSATION

Grand Total:

All calculations for benefits are based upon this TOTAL COMPENSATION figure.

Step 7: Answer these questions carefully (Yes or No) then enter amount on the right.

A. ARE YOU PROVIDED AN ACCOUNTABLE REIMBURSEMENT PLAN?			(do not include in step 6 above)
B. ARE YOU PARTICIPATING IN CRSP (Clergy Retirement Security Plan)			Enter total appt %
C. ARE YOU PARTICIPATING IN UMPIP (United Methodist Personal Investment Plan)? (Must be equal to or greater than 1% to receive 1% match from church.)		(Enter dollar amount, not a percentage)	Salary Reduction (Wespath Invoice)
D. ARE YOU PARTICIPATING IN THE CONFERENCE HEALTH PLAN?			
E. IS THE CHURCH PROVIDING AN EXTERNAL HEALTH PLAN?			
F. ARE YOU PARTICIPATING IN SALARY REDUCTION TO OTHER INSTITUTIONS?			
G. ARE YOU A RETIRED OR LAY SUPPLY PASTOR?			
H. ARE YOU EXPECTING TO RECEIVE EQUITABLE COMPENSATION?			(include in salary.)
I. ARE YOU AN ELDER, DEACON OR FULL TIME LOCAL PASTOR APPOINTED AT 75% OR ABOVE?	<input type="checkbox"/> Yes (Mandatory Health Applicable) <input type="checkbox"/> No (Not Eligible for Healthcare)		\$400 Mandatory Health Paid by Church (Remittance)
J. IS THE CHURCH CONTRIBUTING TO A NON CRSP PENSION PLAN FOR YOU?			
K. DO YOU PARTICIPATE IN A PLAN NOT PROVIDED BY THE CHURCH?			

2020 BENEFIT DIRECT BILLED COSTS All benefits are calculated on TOTAL COMPENSATION = Salary + Housing

Step 8: CRSP DC FOR 2020

Clergy Retirement Security Plan - Pension Plan paid by Charge

Base mandatory CRSP DC is TOTAL COMPENSATION multiplied by 2%:	a.
If enrolled in UMPIP CRSP DC Match is TOTAL COMPENSATION multiplied by 1%:	b.
Based upon enrollment, Enter Line a. or c. into Step 8 CRSP DC above.*	c.

Enter CRSP DC here: Paid by Church (Remittance)

***Note:** If you are enrolled in UMPIP with an at least 1% contribution, then enter the amount from 8c into CRSP DC. If you are not making any contribution to UMPIP, then enter the amount from 8a into CRSP DC.

STEP 9: CRSP DB FOR 2020

Clergy Retirement Security Plan - Pension Plan paid by Charge. CRSP DB is based upon % of appointment. 100% = \$6,000; 75% = \$4,500; 50% = \$3,000. 1/4 appointments are not eligible for CRSP, but churches are encouraged to complete an adoption agreement and contribute to UMPIP (Step 7J tracks this)

Enter CRSP DB here: Paid by Church (Remittance)

STEP 10: CPP FOR 2020

Comprehensive Protection Plan - Death & Disability Plan paid by the Charge (Part-time Clergy not eligible for CPP). Based upon enrollment.

Enter CPP here: Paid by Church (Remittance)

Enter this amount if you meet eligibility requirements for CPP:

STEP 11: HEALTH CARE COMPOSITE RATE

The composite rate is a tiered amount based upon Church's 3 YR AGTP - Available from Accounting, Benefits, or District Office. This is the amount billed to the local church for a member's healthcare. The participant cost will be calculated at open enrollment. See last page for reference numbers.

Enter Church Health: Paid by Church (Remittance)

STEP 12: If more than one church is on the charge, please list the church names and the breakdown for 2020

Select Church Name to the right				
Percentage of Each Appt.				
2020 Cash Salary				
2020 Parsonage Exclusion (part of salary)				
2020 Other Cash Allowances				
Total Base Compensation				
2020 Housing Allowance, if applicable				
2020 Parsonage, if applicable				
Total Compensation				

1. Clergy – sign and date:	2. Staff/Pastor Parish Relations Chair – sign and date:
3. Treasurer/Finance Chair – sign and date:	4. District Superintendent – sign and date:

- Once all have signed, a final copy of this form will be emailed to you and to your district office.
- You must also mail or e-mail the Before-Tax and After-Tax Agreement to the Eastern PA Conference Office Benefits Office (PO Box 820, Valley Forge, PA 19482) no later than November 30, 2019. (<https://www.epaumc.org/wp-content/uploads/2017/08/Contribution-Election-Form.pdf>)

IMPORTANT NOTES TO CONSIDER:

When providing the pastor with his/her paycheck, remember to reduce the paycheck by the following if applicable:

- Before-tax and/or After-tax pension contributions to be sent to Wespath (This amount will be found on the Pastor's Before-Tax and After-Tax Agreement)
- Before-tax and/or After-tax pension contributions to be sent to other institutions

(This amount will be found on form provided by the Pastor from another institution, if applicable)

- C. Pastor's Contribution to health insurance **(if church pays this, add amount to Cash Salary)**
- D. Pastor's Personal Health Savings Account (HSA) contribution
- E. Pastor's Flexible Spending Account (FSA) as well as the FSA Administration Fee
- F. Parsonage Exclusion. Must be paid in a separate check; Must be same amount each month.

FOR REFERENCE:

COMMISSION ON EQUITABLE COMPENSATION								
MINIMUM SALARY SCHEDULE FOR 2019								
Allowable Years with Service Increments	Full Member (Elder/Deacon) plus housing	Provisional, Associate, Commissioned Member plus housing	Associate Members	Full Time Local Pastor plus housing	75% Local Pastor*	50% Local Pastor*	25% Local Pastor*	
	43,967	41,673	40,799	38,619	28,965	19,310	9,655	Elders/Deacons/FTLP receive Housing or Parsonage
1	44,407	42,090	41,207	39,005	29,255	19,503	9,752	
2	44,846	42,506	41,615	39,391	29,544	19,696	9,848	
3	45,286	42,923	42,023	39,778	29,834	19,889	9,945	
4	45,726	43,340	42,431	40,164	30,124	20,082	10,041	
5	46,165	43,757	42,839	40,550	30,413	20,276	10,138	*Less than FTLP are not guaranteed Housing or Parsonage and have no mandated minimums. The figures to the left are just a reference point for salary discussions
6	46,605	44,173	43,247	40,936	30,703	20,469	10,234	
7	47,045	44,590	43,655	41,322	30,993	20,662	10,331	
8	47,484	45,007	44,063	41,709	31,282	20,855	10,427	
9	47,924	45,424	44,471	42,095	31,572	21,048	10,524	
10	48,364	45,840	44,879	42,481	31,862	21,241	10,621	
11	48,803	46,257	45,287	42,867	32,151	21,434	10,717	
12	49,243	46,674	45,695	43,253	32,441	21,627	10,814	
13	49,683	47,090	46,103	43,639	32,730	21,820	10,910	
14	50,122	47,507	46,511	44,026	33,020	22,013	11,007	
15	50,562	47,924	46,919	44,412	33,310	22,207	11,103	
16	51,002	48,341	47,327	44,798	33,599	22,400	11,200	
17	51,441	48,757	47,735	45,184	33,889	22,593	11,296	
18	51,881	49,174	48,143	45,570	34,179	22,786	11,393	
19	52,321	49,591	48,551	45,957	34,468	22,979	11,489	
20	52,760	50,008	48,959	46,343	34,758	23,172	11,586	
SERVICE INCREMENTS = 1% PER YEAR								
SERVICE INCREMENTS INCLUDED IN TABLE ABOVE								

FOR REFERENCE:

3 Year Average AGTP	2020 Annual Church Composite Rate
Over \$1 M	\$16,800.00
Over \$350 K	\$15,800.00
Over \$275 K	\$14,800.00
Over \$250 K	\$13,800.00
Over \$225 K	\$12,800.00
Over \$200 K	\$11,800.00
Over \$125 K	\$10,800.00
Over \$75 K	\$9,800.00
Under \$75 K	\$8,800.00