



TABLE II WORKSHEET ASSOCIATE PASTOR COMPENSATION & EXPENSES

A supplemental worksheet for Statistical Table II

The General Council on Finance and Administration of The United Methodist Church 2013-2016 Quadrennium – Revised 12/15/2016

Pastor _____

Church _____

Reports for the year ending December 31, _____

or for the period _____ through _____

NOTE: THIS WORKSHEET IS FOR REPORTING ACTUAL EXPENSES PAID BY THE LOCAL CHURCH AND NOT WHAT WAS BUDGETED AT THE CHARGE CONFERENCE SESSION.

SEE INSTRUCTIONS, ESPECIALLY IF THERE HAS BEEN MORE THAN ONE ASSOCIATE SERVING THE CHURCH DURING THE CALENDAR YEAR!!!!

ALSO, A COPY OF THE PASTOR(S) COMPLETED IRS FORM W2 MUST BE BROUGHT TO THE SESSION FOR CHECKING INFORMATION.

Complete this worksheet for each associate pastor before entering figures on lines 46-52 of the Local Church Report to the Annual Conference. All amounts should be reported ONLY ONCE on these lines.

BASE COMPENSATION (for lines 49 of TABLE II)

- 1.a Cash salary (do not include any amounts reported on lines 2.a through 2.f) 1.a) _____ +
- 1.b Cash paid to pastor to cover Social Security taxes 1.b) _____ +
- 1.c Other cash compensation 1.c) _____ +
This includes bonuses, payments to private investment programs, housing equity allowances, church gifts, etc.
- 1.d Tax-paid (after tax) personal contributions to UMPIP 1.d) _____ +
- 1.e Tax-deferred contributions (agreement pursuant to IRS Section 403b, including UMPIP) 1.e) _____ +
- 1.f Contributions made pursuant to a salary reduction agreement to a "cafeteria plan"
(IRS Code Section 125 plan) or personal contributions to Health Savings Account (H.S.A.) 1.f) _____ +

1. TOTAL BASE COMPENSATION 1) _____ =
(enter the sum of 1.a through 1.f here and on line 49 of TABLE II)

* The UMPIP referred to in Line 1d and Line 1e is not the UMPIP billed to the church by the Annual conference for some 1/4 pastors, but is the UMPIP contributions made by the individual pastor.

HOUSING-RELATED ALLOWANCES AND UTILITIES PAID TO OR FOR THE PASTOR OR EXCLUDED FROM INCOME BY THE PASTOR (for line 50 of TABLE II)

- 2.a Housing allowance paid to pastor in lieu of parsonage 2.a) _____ +
If the church provides a parsonage, please skip this line.
- 2.b Utilities allowance paid to pastor and/or pastor's utilities paid for the pastor 2.b) _____ +
- 2.c Furnishings allowance 2.c) _____ +
- 2.d Garage rental 2.d) _____ +
- 2.e Service costs allowance (e.g., cleaning, yard work, etc.) 2.e) _____ +
- 2.f Current expenditures incurred for providing a parsonage residence owned by the church 2.f) _____ +
Payments for principal and interest on mortgage, capital improvements, or for the purchase of the parsonage/residence should not be included here.

2. TOTAL HOUSING-RELATED ALLOWANCES
(enter the sum of 2.a through 2.f here and on line 50 of TABLE II) 2) _____ =



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ACCOUNTABLE REIMBURSEMENTS PAID TO THE PASTOR (for line 51 of TABLE II)

It is recommended that pastors' expenses be reimbursed under the provisions of an accountable reimbursement plan, rather than by means of allowances.

3.a Substantiated travel expenses paid by the local church including Annual Conference 3.a) _____ +

3.b Substantiated expense for automobile provided by the church, including insurance and maintenance 3.b) _____ +

3.c Substantiated continuing education, books, publications, and other proper reimbursable expenses 3.c) _____ +

3. TOTAL ACCOUNTABLE REIMBURSEMENTS 3) _____ =
(enter the sum of 3.a through 3.c here and on line 51 of TABLE II)

NON-ACCOUNTABLE CASH ALLOWANCES PAID TO THE PASTOR (for line 52 of TABLE II)

4.a Health or other insurance premiums beyond that or NOT billed or apportioned by the annual conference. 4.a) _____ +

4.b Travel allowance including Annual Conference 4.b) _____ +

4.c Continuing education, books, and publications allowance 4.c) _____ +

4.d Other allowances paid to pastor (e.g., entertainment allowance, memberships, dues) 4.d) _____ +

4. TOTAL NON-ACCOUNTABLE CASH ALLOWANCES 4) _____ =
(enter the sum of 4.a through 4.d here and on line 52 of TABLE II)

BENEFITS PAID FOR THE CLERGY (for line 46 & 47 of TABLE II)

5.a Pension Paid directly to the annual conference (CRSP, CPP) (Line 46 of Table II) 5.a) _____ +

5.b Health or other insurance premiums paid directly to the annual conference or other institution (Line 47 of Table II). 5.b) _____ +

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5. TOTAL BENEFITS PAID FOR THE CLERGY 5) _____ =