

# 2008 Clergy Compensation Report

Pastor's Name \_\_\_\_\_ Effective Date 1/1/2008

Church \_\_\_\_\_ District \_\_\_\_\_

This appointment is: \_\_\_\_\_ Full time \_\_\_\_\_ 3/4 time \_\_\_\_\_ 1/2 time \_\_\_\_\_ 1/4 time

*Please read the two-page instructions that will help to clarify these items*

<b>A. Salary</b>	
A.1. Cash Salary	
A.2. Cash Housing Allowance	
A.3. Total Base Cash Salary	

Note: This *INCLUDES* UMPIP and housing funds

<b>B. Housing</b>	
Does the pastor live in a parsonage ?	
<input style="width: 30px;" type="checkbox"/> Yes	<input style="width: 30px;" type="checkbox"/> No
B.1. If "No," this box should be \$0	
<i>If "Yes," B.1. is 25% of A.3. and A.2. (above) should be \$0</i>	
B.2. Enter the amount designated as the IRS housing exclusion	

<b>C. Housing Expenses Paid Directly by Church</b>	
C.1. Parsonage Improvements	
C.2. Utilities	
C.3. Furnishings	
C.4. Maintenance	
C.5. Other	
C.6. Total (C.1. thru C.5.)	

<b>D. Accountable Reimbursement Accounts</b>	
D.1. Continuing Education	
D.2. Books, Periodicals, Publications	
D.3. Professional Associations	
D.4. Annual Conference costs	
D.5. Mileage/Travel	
D.6. Other	
D.7. Total (D.1. thru D. 6.)	

<b>E. Taxable Compensation Calculation</b>	
E.1. Total Cash (A.3.)	
E.2. UMPIP / 403(b) Salary reduction	
E.3. Sec. 125 Salary reduction	
E.4. IRS housing exclusion (B.2.)	
E.5. Subtract E.2., E.3. and E.4. from E.1. to get "Income Taxable" Cash Salary	

<b>F. CRSP Clergy Retirement Plan (Pension)</b>	
F.1. Total Cash (A.3.)	
F.2. Add parsonage value B.1. if parsonage is provided	
F.3. Add F.1. and F.2. to determine CRSP Plan Compensation	

<b>G. CPP (Death/Disability) Plan Compensation</b>	
G.1. Total Cash (A.3.)	
G.2. Add parsonage value B.1. if Parsonage is provided	
G.3. Add G.1. and G.2. to determine CPP Plan Compensation	

*Note: G.3. maximum in 2008 is \$112,088*

<b>H. Clergy Benefits</b>	
H.1. CRSP Contributions paid directly to the Conference office	
H.1.a. CRSP Equalization charge	
H.2. CPP Contributions paid directly to the Conference office	
H.3. HealthFlex Premium paid	
H.4. Other Benefits	
H.5. Total (H.1. thru H.4.)	

Pastor's Signature and date \_\_\_\_\_

District Superintendent (or presiding elder) Signature \_\_\_\_\_

**Summary of Costs:**

Salary & Housing (A.3.) \_\_\_\_\_  
 Housing Expenses (C.6.) \_\_\_\_\_  
 Reimbursable Items (D.7.) \_\_\_\_\_  
 Clergy Benefits (H.5.) \_\_\_\_\_  
**Total church budget impact** \_\_\_\_\_

**Summary of Clergy Compensation:**

Salary & Housing (A.3.) \_\_\_\_\_  
 Less: payroll deductions (E.2. and E.3.) \_\_\_\_\_  
**Total annual paycheck to clergy** \_\_\_\_\_

Complete and mail to:

**RM Conference Pension/Benefit Office, 6110 Greenwood Plaza Blvd.  
 Greenwood Village, CO 80111**

or e-mail to: [donna@rncumc.com](mailto:donna@rncumc.com)