

# CLERGY FINANCIAL SUPPORT WORKSHEET

Directions for submitting this report online at <https://data.ngumc.org> are available at <http://www.ngumc.org/cfswpaperless>.

Effective Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Name: \_\_\_\_\_

Do you live in a parsonage? (yes or no) \_\_\_\_\_

## I. BASE COMPENSATION

- |  |                 |
|--|-----------------|
| 1. Gross Base salary paid by local church  | (1) \$ _____    |
| 2. Other cash compensation (e.g., bonus, gifts, SECA, non-cash and indirect, etc.) | (2) \$ _____    |
| 3. Amount from Equitable Compensation or Conference supplement                     | (3) \$ _____    |
| <b>TOTAL I. (Add lines 1-3)</b>  | <b>\$ _____</b> |

## II. UTILITIES AND OTHER PARSONAGE-RELATED ALLOWANCES PAID TO OR FOR THE PASTOR

- |  |                 |
|--|-----------------|
| 4. Utilities allowance paid to/for the pastor        | (4) \$ _____    |
| 5. Furnishings and/or Personal Maintenance allowance | (5) \$ _____    |
| <b>TOTAL II. (Add lines 4-5) *</b>                   | <b>\$ _____</b> |

Compensation Subject to CEC Guidelines - TOTAL I & II

\$ \_\_\_\_\_

(Page 44 "Minimum Compensation" 2017 Annual Conference Journal)

## III. HOUSING ALLOWANCE (excludable income)

- |  |              |
|--|--------------|
| 6. Housing allowance paid to pastor in lieu of parsonage * | (6) \$ _____ |
|--|--------------|

## IV. ACCOUNTABLE REIMBURSABLE EXPENSES BUDGETED BY LOCAL CHURCH FOR PASTOR (Paid only upon submission of proper documentation)

- |  |                 |
|--|-----------------|
| 7. Vouched (Receipt Supported) travel / transportation expenses and other business expenses  | (7) \$ _____    |
| 8. Continuing education expenses (Not a tuition reimbursement program-see page 425, 2017 Annual Conference Journal. Receipt Supported.) including books & publications (Minimum recommended-\$800) | (8) \$ _____    |
| <b>TOTAL IV. (Add lines 7-8) **</b>  | <b>\$ _____</b> |

## V. MOVING EXPENSE (NEW - Taxable in 2018) \*\*\*

- |   |              |
|---|--------------|
| 9. Moving expense reimbursements paid to or on behalf of Pastor | (9) \$ _____ |
|---|--------------|

**DO NOT TOTAL AREAS I-V**

Clergy person's payroll must be processed based upon the information on this report.

### Explanatory Notes:

Gross Base Salary – excludes Housing Allowance and Furnishings/Utilities/Maintenance Allowance

\* **Excludable** from federal income taxes (subject to provisions of Section 107 - Internal Revenue Code).

\*\* **Non-taxable** if an accountable reimbursement plan has been properly adopted by the church and pastor satisfies the IRS requirements for substantiating claims.

\*\*\* **Taxable:** 2018 tax reform redefined moving expense paid to or for clergy as **taxable** compensation.

**This report is provided for reference purposes only.**

**Please complete the report online at <http://data.ngumc.org>.**