

# CLERGY FINANCIAL SUPPORT WORKSHEET

## EXAMPLE 2. A housing allowance and an accountable reimbursement plan

Church: \_\_\_\_\_ Number: \_\_\_\_\_ Charge \_\_\_\_\_

District: \_\_\_\_\_ North Georgia Annual Conference, UMC

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

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

### I. BASE COMPENSATION

1. Gross Base salary paid by local church (1) \$ 31,000
2. Other cash compensation (e.g., bonus, gifts, SECA, non-cash and indirect, etc.) (2) \$ \_\_\_\_\_
3. Amount from Equitable Compensation or Conference supplement (3) \$ \_\_\_\_\_

**TOTAL I. (Add lines 1-3) \$ 31,000**

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

4. Utilities allowance paid to/for the pastor (4) \$ 4,000
5. Furnishings and/or Personal Maintenance allowance (5) \$ \_\_\_\_\_

**TOTAL II. (Add lines 4-5) \*\* \$ 4,000**

**Compensation Subject to CEC Guidelines - TOTAL I & II \$ 35,000**  
**(Page 34 "Minimum Compensation" 2017 Annual Conference Journal)**

### III. HOUSING ALLOWANCE (excludable income)

6. Housing allowance paid to pastor in lieu of parsonage \*\* (6) \$ 17,600

### 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) \$ 3,000
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) \$ 800

**TOTAL IV. (Add lines 7-8) \*\*\* \$ 3,800**

**DO NOT TOTAL AREAS I-IV**

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

\_\_\_\_\_  
Pastor Date Chair, SPR Committee or Finance Committee or Equivalent Date

#### 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.