CLERGY FINANCIAL SUPPORT WORKSHEET

EXAMPLE 3. A housing allowance and no accountable reimbursement plan

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

Name: ______________________________    Effective Date: ___/___/___

Do you live in a parsonage? (yes or no) _______    Appointment Time? (Full, Half) _______

I. BASE COMPENSATION
   1. Gross Base salary paid by local church (1) $ 36,000
   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) $ 36,000

II. UTILITIES AND OTHER PARSONAGE-RELATED ALLOWANCES PAID TO OR FOR THE PASTOR
   4. Utilities allowance paid to/for the pastor (4) $ 5,000
   5. Furnishings and/or Personal Maintenance allowance (5) $__________
      TOTAL II. (Add lines 4-5) ** $ 5,000

Compensation Subject to CEC Guidelines - TOTAL I & II $ 40,000

(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 travel / transportation expenses and other business expenses (7) $__________
      (Receipt Supported)
   8. Continuing education expenses including books & publications (8) $__________
      (Receipt Supported. Not a tuition reimbursement program - see Page 94 of the 2019 Handbook lines 18-20. Minimum recommended - $800)
      TOTAL IV. (Add lines 7-8) *** $__________

V. MOVING EXPENSE (Taxable) ***
   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.