

**CLERGY FINANCIAL SUPPORT WORKSHEET**

This report is to be submitted and approved online through Data Services <https://data.ngumc.org>

Directions are available at [www.ngumc.org/cfswpaperless](http://www.ngumc.org/cfswpaperless)

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) \$ \_\_\_\_\_
  - 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)** \$ \_\_\_\_\_

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

**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) \$ \_\_\_\_\_

**TOTAL IV. (Add lines 7-8) \*\*** \$ \_\_\_\_\_

**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.**

Pastor	Date	Chair, SPR Committee or Finance Committee or Equivalent	Date
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**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.