

CLERGY FINANCIAL SUPPORT WORKSHEET

EXAMPLE 3. A housing allowance and no 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) \$ <u>56,800</u> |
| 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) \$ 56,800

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

- | | |
|--|---------------------|
| 4. Utilities allowance paid to/for the pastor | (4) \$ <u>5,000</u> |
| 5. Furnishings and/or Personal Maintenance allowance | (5) \$ _____ |

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

Compensation Subject to CEC Guidelines - TOTAL I & II \$ 61,800
(Page 44 "Minimum Compensation" 2017 Annual Conference Journal)

III. HOUSING ALLOWANCE (excludable income)

- | | |
|---|----------------------|
| 6. Housing allowance paid to pastor in lieu of parsonage ** | (6) \$ <u>17,600</u> |
|---|----------------------|

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) * \$ _____**

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.