

# Pacific Northwest Conference Pastoral Support Worksheet Full-Time w/benefits –

**2021 Complete on computer**

Local Church \_\_\_\_\_ Pastor \_\_\_\_\_  
Date: \_\_\_\_\_ MM/DD/YY  
Full-time \_\_\_\_\_

## Total Cash Salary

### Cash Salary

Cash paid to clergy person by church. Cash salary consists of base pay, cash bonuses, equitable compensation, cash to clergy person for benefit programs, before-tax, after-tax and Roth deferrals to United Methodist Personal Investment Plan (UMPIP), other 403(b) programs, section 125 medical reimbursement/ dependent care accounts and health saving account. Unless pastor opts out, the minimum UMPIP contribution will be 2% of plan compensation with auto escalation provisions increasing previous % by 1% up to maximum of 10% if same appointment.

\$

Box 1

If Church pays health premium for spouse/dependent children then check this box; (the amount paid not included in total cash salary).

### Housing Exclusion

(Internal Revenue Code Section 107-Utilities and Furnishing exclusion)

\$

Box 2

\$

Box 3

### Total Cash Salary (box 1 + box 2)

(Box 3 must be equal or greater than 2020 minimum compensation for full-time appointment of ( ). Pending adoption at AC.

\$

## Housing

Is a parsonage provided(Yes or No)?

or

Housing Allowance (when no parsonage provided)

\$

Box 4

\$

Box 5

\$

Box 6

### Plan Compensation

**Plan Compensation** – Total Cash Salary (box 3) + Housing

(Box 4 or Box 5)

(Use the amount on this line on next page to determine the clergy retirement security plan and comprehensive protection plan annual payment plus qualifying for the match)

### Professional Expenses – not part of plan compensation

**Accountable Reimbursement Plan** budget amount

\$

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2021 Pacific Northwest Conference Pastoral Support Worksheet  
Benefit Costs as calculated from entries on first page

Local Church \_\_\_\_\_ Pastor\_\_\_\_\_

## Local Church Contribution to Pension and Benefits

### Clergy Retirement Security Plan payment – 2021

#### A. Defined Contribution component

Plan Compensation (Box 6)

\$
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Times 3% - church will be responsible for paying 3% even if pastor does not contribute 1% to UMPIP

**2021 Annual CRSP Defined Contribution**

X .03
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Box 7

#### B. 2021 Annual CRSP Defined Benefit component

**Full-Time Only**

\$
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Box 8

### Comprehensive Protection Plan payment – 2021

Lesser of Plan Compensation (Box 6) or 2 times DAC (2 x \$74,199 = \$148,398)

\$
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Times 3%

X .03
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Box 9

**2021 Annual CPP payment** not to exceed \$4,451.94

\$
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### 2021 Health Insurance Direct Bill for Full-Time Appointment

The health insurance program is through HealthFlex Exchange where pastors have choice between six medical/pharmacy, three dental and three vision plans.

\$
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Box 10

With a budget of \$200,000 the conference board of pensions provides each eligible full-time pastor a premium credit in 2021 of \$9,636 or \$15,720 if insure 3 or more to help with the cost of health plans chosen.

**2021 Total Benefit Cost for full-time pastor** (box 7+8+9+10)

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