

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

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.

\$ _____

Box 3

Housing

Is a parsonage provided(Yes or No)?

or

Housing Allowance (when no parsonage provided)

\$ _____

Box 4

\$ _____

Box 5

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)

\$ _____

Box 6

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)

\$

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

X .03

2021 Annual CRSP Defined Contribution

\$

Box 7

B. 2021 Annual CRSP Defined Benefit component

Full-Time Only

\$

Box 8

Comprehensive Protection Plan payment – 2021

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

\$

Times 3%

X .03

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

\$

Box 9

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.

\$

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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