

## Read this first before completing the 2024 pastoral support worksheet for Pacific Northwest Conference appointments!

There is one pastoral support worksheet for all appointments in 2024. Full-time, part-time and lay pastor with benefits are covered by this form. There are many calculated fields that need to be refreshed along the way. Unfortunately, I have not been able to overcome the refresh document when several inputs are entered on the form.

To make it work each time, enter the compensation on the first page without changing the time and status fields. Once the compensation numbers are entered on first page select the applicable time and status from drop down boxes.

If you are starting over after entering compensation hit the reset button. This will reset the form. Remember, enter the compensation before changing the time and status fields. Changing the time and status fields after entering the compensation will calculate the correct charges on the second and third page of the document.

The second page has the benefit cost for full-time appointments. The third page has the benefit costs for part-time appointments and lay pastors with benefits.

The form uses Adobe Reader. Here is a [link](#) to this free software if you do not have it.

If you have any questions or comments, let me know at [bruce.galvin@pnwumc.org](mailto:bruce.galvin@pnwumc.org).

Thanks,  
Bruce Galvin  
Conference Benefits Officers.

# PNW 2024 Pastoral Support Worksheet

For all appointments Clergy/Lay

**Complete this form using computer)**

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

Date: \_\_\_\_\_ MM/DD/YY

Full or Part-Time (Select one)\*:

Status (Select one)\*:

\* - impacts retirement benefit and UMLife Options calculations on second page.

## 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), and other 403(b) programs. Beginning in 2018, unless pastor opts out or not eligible/waived, minimum UMPIP contribution will be 2% of plan compensation. In 2019 auto escalation provisions began increasing previous % by 1% up to maximum of 10% if pastor still in same appointment.

\$ \_\_\_\_\_

Box 1

### Housing Exclusion

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

\$ \_\_\_\_\_

Box 2

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

\$ \_\_\_\_\_

Box 3

(For reference 2024 minimum compensation for full-time appointment is **\$49,012**)

## Housing

Is a parsonage provided (Yes or No)?

\$ \_\_\_\_\_

Box 4

or

Housing Allowance (when no parsonage is provided)

\$ \_\_\_\_\_

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 UMPIP retirement contribution, UMPIP Match (if applicable) and UMLife Options annual payments)

\$ \_\_\_\_\_

Box 6

**Professional Expenses** – not part of plan compensation

**Accountable Reimbursement Plan** budget amount

\$ \_\_\_\_\_

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2024 PNW Pastoral Support Worksheet for all appointments  
**Full Time Clergy Appointment Page cost**

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

**Local Church Contribution to Pension and Benefits**

**Clergy Retirement Security Plan (full-time only) – 2024**

**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

**2024 Annual CRSP Defined Contribution**

<b>X .03</b>

\$
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Box 7

**B. 2024 Defined Benefit Contribution**

The actual cost is \$5,500. The budget of  
conference board of pensions is contributing \$500  
towards this cost.

\$
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Box 8

**Comprehensive Protection Plan - Full-Time; 2024**

Lesser of Plan Compensation (box ) or 2 times DAC  
(2 X \$78,292 = \$156,584 Times **3% or \$4,697.52**)

\$
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Box 9

**2024 Health Insurance Direct Bill for Full-Time Appointments**

The health insurance program is through HealthFlex Exchange  
where pastors have choice between six medical/pharmacy,  
three dental and three vision plans. The actual cost is going up  
3% in 2023.

With a budget of \$360,000 the board provides each eligible full-  
time pastor a premium credit in 2024 of \$11,412 or \$19,632 if  
insure 3 or more to help with the cost of health plans chosen.  
This is a 4.9% increase.

\$
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Box 10

**Total (Box 7 + Box 8 + Box 9 + Box 10)**

\$
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## Full-Time Lay Pastor or Part-Time Clergy Appointment Page cost

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

### Local Church Contribution to Pension and Benefits

#### United Methodist Personal Investment Plan payment – 2024

##### A. 8% or 6% of plan compensation

Enter Plan Compensation (Box 6)

Times 8% (1/2 or 3/4 time) or 6% 1/4 time)

**2024 UMPIP Annual of plan compensation**

\$

X

Box 11

##### B. Up to 2% UMPIP Match

Enter Plan Compensation (Box 6)

Times %

Maximum Match

\$

X

\$

Box 12

### FT Lay or 1/2 & 3/4 time clergy UMLife Option fully insured through UNUM

Full-time Lay Pastor or 1/2 & 3/4 time appointed Elders, Provisional, Associate Members and Deacons Not part-time local pastors or from another denomination.

The cost is 3% of plan compensation.

\$

Box 13

### Health Insurance for full-time lay pastors

The health insurance program is through HealthFlex Exchange where pastors have choice between six medical/pharmacy, three dental and three vision plans. The actual cost is going up 3% in 2023.

With a budget of \$360,000 the board provides each eligible full-time pastor a premium credit in 2024 of \$11,412 or \$19,632 if insure 3 or more to help with the cost of health plans chosen. This is a 4.9% increase.

\$

Box 14

**Total (Box 11+ Box 12+ Box 13 + Box 14)**

\$

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