

PNW 2025 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 2025 minimum compensation for full-time appointment is **\$51,046**

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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2025 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) – 2025

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

\$

Box 7

B. 2025 Defined Benefit Contribution

The actual cost is \$5,300. The budget of conference
board of pensions is contributing **\$1,000** towards
this cost.

\$

Box 8

Comprehensive Protection Plan - Full-Time; 2025

Lesser of Plan Compensation (box) or 2 times DAC
(2 X \$80,003 = \$160,006 Times **3% or \$4,800.18**)

\$

Box 9

2025 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
1.4% in 2025.

With a budget of \$450,000 the board provides each eligible full-time
pastor a premium credit in 2025 of \$11,448 or \$19,788 if
insure 3 or more to help with the cost of health plans chosen.
The cost to salary paying unit is going **down \$1,200 in 2025**.

\$

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 – 2025

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)

\$
X

2025 UMPIP Annual of plan compensation

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Box 11

B. Up to 2% UMPIP Match

Enter Plan Compensation (Box 6)

Times %

\$
X
\$

Box 12

Maximum Match

\$

Box 13

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 2% of plan compensation.

\$

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 1.4% in 2025.

With a budget of \$450,000 the board provides each eligible full-time pastor a premium credit in 2025 of \$11,448 or \$19,788 if insure 3 or more to help with the cost of health plans chosen. The cost to salary paying unit

\$

Box 14

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

\$

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