

# PNW 2026 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)\*:

\* - to get correct calculations on remainder of document change the status after entering data for plan compensation

## 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 health flexible spending accounts (medical and dependent care) and health savings account.

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

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 2026 minimum compensation for full-time appointment is \$52,807)

## Housing

Is a parsonage provided (Yes or No)?

35% of Total Cash Salary or minimum of \$10,000/  
maximum of \$65,215.

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

Box 4

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 the next three pages to determine the retirement contributions (Compass or UMPIP) and disability/death benefit contributions (CPP or UMLife Options))

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

Box 6

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

**Accountable Reimbursement Plan** budget amount

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

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2026 PNW Pastoral Support Worksheet for all appointments  
**Full Time Clergy Appointment Page cost**

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

**Local Church Contribution to Pension and Benefits  
Compass Retirement Plan – 2026**

**A. Pay-dependent contribution - 3% of plan compensation**

Plan Compensation (Box 6)

Times 3%

X .03

**Annual 3% of plan compensation**

\$
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**B. Flat-dollar contribution \$1,800 annually**

The conference board of pensions is covering 75% of the cost or \$1,350 for full-time pastors.

\$
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**C. Matching Contribution - 4% of plan compensation**

The church will be responsible for paying 4% even if pastor does not contribute 4% to UMPIP

\$
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**Comprehensive Protection Plan - Full-Time; 2026**

Lesser of Plan Compensation (box ) or 2 times DAC  
(2 X \$81,603 = \$163,206 Times **3% or \$4,896.18**)

\$
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**2026 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 health rates are going up 11% in 2026 but the conference board of pensions is absorbing more of the cost increase so the increase to church is up 8%.

With a budget of \$560,000 the board provides each eligible full-time pastor a premium credit in 2026 of \$12,780 or \$21,960 if insure 3 or more to help with the cost of health plans chosen.

\$
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**1/2 & 3/4 Time Clergy Appointment Page cost**

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

**Local Church Contribution to Pension and Benefits**

**Compass Retirement Plan – 2026**

**A. Pay-dependent contribution - 3% of plan compensation**

Plan Compensation (Box 6)

Times 3%

X .03

**Annual 3% of plan compensation**

\$
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**B. Flat-dollar contribution \$1,350 annually for 3/4 time or \$900 annually 1/2 time**

The conference board of pensions is covering 75% of the cost or \$1,012.50 3/4 time and \$675 for 1/2 time.

\$
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**C. Matching Contribution - 4% of plan compensation**

The church will be responsible for paying

4% even if pastor does not contribute 4% to UMPIP

\$
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**UMLife Options 1/2 & 3/4 time clergy fully insured through UNUM**

1/2 & 3/4 time appointed Elders, Provisional, Associate Member and Deacons. Not part-time local pastors or from another denomination. The cost is 2% of plan compensation.

\$
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2026 PNW Pastoral Support Worksheet for all appointments  
**Full-Time Lay Pastor or 1/4 Time Part-Time Clergy Appointment Page cost**

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

**Local Church Contribution to Pension and Benefits**  
**United Methodist Personal Investment Plan payment - 2026**

**A. 8% or 6% of Plan Compensation (Box 6)**

Times 8% full-time lay or 6% 1/4 time

**2026 UMPIP Annual of plan compensation**

\$
<b>X</b>

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

Enter Plan Compensation (Box 6) **This amount is paid by the Conference Board of Pensions!**

Times %

Maximum Match

\$
<b>X</b>
\$

**Full-time Lay UMLife Options fully insured through UNUM**

Full-time Lay Pastor

The cost is 2% of plan compensation.

\$
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**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 health rates are going up 11% in 2026 but the conference board of pensions is absorbing more of the cost increase so the increase to church is up 8%.

With a budget of \$560,000 the board provides each eligible full-time pastor a premium credit in 2026 of \$12,780 or \$21,960 if insure 3 or more to help with the cost of health plans chosen.

\$
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