

Read this first before completing the 2026 pastoral support worksheet for Pacific Northwest Conference appointments!

There is one pastoral support worksheet for all appointments in 2026 like last year but it is updated for the new Compass retirement plan for eligible clergy. 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.

To make it work each time, enter the compensation on the first page without changing the status fields. Once the compensation numbers are entered on first page select the applicable status from drop down box. You can initially change the time field before compensation entered.

If you are starting over after entering compensation hit the reset button. This will reset the form. Remember, enter the compensation before changing the status field. Changing the status field after entering the compensation will calculate the correct charges on either the second, third or fourth page of the worksheet.

The second page has the benefit cost for full-time appointments. The third page has the benefit costs for 1/2 and 3/4 time appointments. The fourth page has the benefit costs for 1/4 time and full-time lay pastors.

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.

Thanks,
Bruce Galvin
Conference Benefits Officer

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

\$

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.

\$

C. Matching Contribution - 4% of plan compensation

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

\$

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**)

\$

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

\$

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.

\$

C. Matching Contribution - 4% of plan compensation

The church will be responsible for paying

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

\$

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

\$
X

B. Up to 2% UMPIP Match

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

Times %

Maximum Match

\$
X
\$

Full-time Lay UMLife Options fully insured through UNUM

Full-time Lay Pastor

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 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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